



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **HAMILTON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$497,000**

Equalized Assessed Valuation: **\$2,118,086**

Population: **525**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>1</b>
Salaries Paid:	<b>\$76,897</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$91,668</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$175</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$134,921</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$123,306</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$257</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$11,615</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>149.94%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$184,880</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$352</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$112,238</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$35,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$67</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$92,859</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$177</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$391,196</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$332,215</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$745</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$633</b>	\$6,520	\$190
Operating Income (loss):	<b>\$58,981</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>59.03%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$196,117</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$374</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dakota Village**

Unit Code: **089/015/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$145,800**

Equalized Assessed Valuation: **\$4,191,337**

Population: **550**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$17,903**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$311,175</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$566</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$141,632</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$74,540</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$258</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$67,092</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>438.23%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$326,657</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$594</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,871</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$321,786</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$291,565</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$530</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$421,671</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$767</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$94,146</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$84,467</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$171</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$154</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$9,679</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>571.77%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$482,960</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$878</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Dallas City**

Unit Code: **034/035/30**

County: **HANCOCK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$503,371**

Equalized Assessed Valuation: **\$6,000,802**

Population: **1,050**

Employees:

Full Time: **3**

Part Time: **7**

Salaries Paid: **\$117,698**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$853,235</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$813</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$267,936</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$201,677</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$255</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$192</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$66,259</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>448.24%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$903,994</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$861</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$179,615</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$724,379</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$95,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$90</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,612,131</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,535</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$211,113</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$282,887</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$201</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$269</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$71,774</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>549.99%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,555,857</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,482</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Dalton City Village**

Unit Code: **070/020/32** County: **MOULTRIE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$897,900**

Equalized Assessed Valuation: **\$4,475,929**

Population: **581**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$65,225**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$95,771</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$165</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$141,258</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$128,987</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$243</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$222</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$12,271</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>83.76%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$108,042</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$186</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$108,042</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$179,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$308</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$492,648</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$848</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$125,733</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$394,856</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$216</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$680</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$269,123</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>56.61%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$223,525</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$385</b>	<b>\$15,012</b>	<b>\$685</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Dalzell Village

Unit Code: 006/030/32

County: BUREAU

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$784,850

Equalized Assessed Valuation: \$5,291,556

Population: 717

Employees:

Full Time:

Part Time: 22

Salaries Paid: \$26,405

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$313,463	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$437	\$2,087	\$357
Revenue Collected During FY 05:	\$299,127	\$263,756	\$104,910
Expenditures During FY 05:	\$201,287	\$237,532	\$100,347
Per Capita Revenue:	\$417	\$4,487	\$246
Per Capita Expenditures:	\$281	\$4,086	\$239
Revenues over (under) Expenditures:	\$97,840	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	125.31%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$252,227	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$352	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,420	\$63,201	\$
Total Unrestricted Net Assets:	\$176,807	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$119,899	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$167	\$14,062	\$428
Revenue Collected During FY 05:	\$156,240	\$246,713	\$67,356
Expenditures During FY 05:	\$127,537	\$244,927	\$81,136
Per Capita Revenue:	\$218	\$6,806	\$165
Per Capita Expenditures:	\$178	\$6,520	\$190
Operating Income (loss):	\$28,703	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	241.25%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$307,678	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$429	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: **014/037/32**

County: **CLINTON**

Fiscal Year End:

**4/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$219,000**

Equalized Assessed Valuation:

**\$4,246,790**

Population:

**425**

Employees:

Full Time:

Part Time:

**8**

Salaries Paid:

**\$5,097**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$326,826</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$769</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$76,338</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$213,461</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$502</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$137,123</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>88.87%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$189,703</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$446</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$189,703</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$925,070	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$2,177	\$14,062	\$428
Revenue Collected During FY 05:	\$159,738	\$246,713	\$67,356
Expenditures During FY 05:	\$94,705	\$244,927	\$81,136
Per Capita Revenue:	\$376	\$6,806	\$165
Per Capita Expenditures:	\$223	\$6,520	\$190
Operating Income (loss):	\$65,033	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1045.46%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$990,103	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,330	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **LASALLE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,500**

Equalized Assessed Valuation: **\$789,024**

Population: **171**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$2,134**

#### Blended Component Units

Number Submitted = **1**

Motor Fuel

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$61,672</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$361</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$35,263</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$22,507</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$206</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$12,756</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>330.69%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$74,428</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$435</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$52,023</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name:** **Danforth Village**

**Unit Code:** **038/045/32**      **County:** **IROQUOIS**

**Fiscal Year End:** **4/30/2005**

**Accounting Method:** **Cash With Assets**

**Appropriation or Budget:** **\$229,160**

**Equalized Assessed Valuation:** **\$4,409,007**

**Population:** **550**

**Employees:**

**Full Time:**

**Part Time:** **15**

**Salaries Paid:** **\$23,942**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$420,151</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$764</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$135,177</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$123,865</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$246</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$225</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$11,312</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>350.52%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$434,169</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$789</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38,022</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$337,573</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$20,973	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$38	\$14,062	\$428
Revenue Collected During FY 05:	\$40,485	\$246,713	\$67,356
Expenditures During FY 05:	\$51,643	\$244,927	\$81,136
Per Capita Revenue:	\$74	\$6,806	\$165
Per Capita Expenditures:	\$94	\$6,520	\$190
Operating Income (loss):	-\$11,158	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	1148.42%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$593,079	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,078	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32** County: **MCLEAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$575,120**

Equalized Assessed Valuation: **\$13,020,720**

Population: **1,183**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>17</b>
Salaries Paid:	<b>\$172,718</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$317,732</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$269</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$294,338</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$303,983</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$249</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$257</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$9,645</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>101.35%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$308,087</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$260</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$308,087</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,030,484	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$871	\$1,039	\$690
Revenue Collected During FY 05:	\$186,628	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$299,561	\$2,093,056	\$920,282
Per Capita Revenue:	\$158	\$387	\$255
Per Capita Expenditures:	\$253	\$358	\$250
Operating Income (loss):	-\$112,933	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	340.45%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$1,019,858	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$862	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Danville City**

Unit Code: **092/030/30** County: **VERMILION**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,086,948**

Equalized Assessed Valuation: **\$310,805,463**

Population: **33,600**

Employees:

Full Time:	<b>256</b>
Part Time:	<b>46</b>
Salaries Paid:	<b>\$12,224,781</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,020,118</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$149</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$26,851,825</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$26,897,648</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$799</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$801</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>-\$45,823</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>20.21%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$5,434,880</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$162</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,172,404</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$2,664,164</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,856,983</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$383</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>3.01%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$2,699,791</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$80</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$2,708,958</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$2,290,139</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$81</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$68</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$418,819</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>-119.39%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>-\$2,734,214</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>-\$81</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30**

County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,438,921**

Equalized Assessed Valuation: **\$766,780,644**

Population: **22,860**

Employees:

Full Time: **86**

Part Time: **36**

Salaries Paid: **\$1,770,960**

#### Blended Component Units

Number Submitted = **1**

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,162,849</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$138</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$10,880,191</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$10,096,144</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$476</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$442</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$784,047</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>39.09%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$3,946,896</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$173</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$864,073</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$3,334,287</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,624,962</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$71</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.13%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$5,101,540</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$223</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,056,295</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$2,936,247</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$134</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$128</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$120,048</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>177.83%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$5,221,588</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$228</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Davis Village**

Unit Code: **089/020/32**

County: **STEPHENSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$587,620**

Equalized Assessed Valuation: **\$2,768,617**

Population: **700**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$45,693**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$519,056</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$742</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$510,165</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$446,238</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$729</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$637</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$63,927</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>130.64%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$582,983</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$833</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$131,062</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$453,372</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$490,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$700</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$779,268</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,113</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$127,633</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$109,162</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$182</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$156</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$18,471</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>447.39%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$488,378</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$698</b>	<b>\$15,012</b>	<b>\$685</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Davis Junction Village

**Unit Code:** 071/023/32      **County:** OGLE

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$4,481,125

**Equalized Assessed Valuation:** \$22,051,832

**Population:** 1,848

**Employees:**

<b>Full Time:</b>	4
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$170,491

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,016,692	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$1,091	\$421	\$302
Revenue Collected During FY 05:	\$242,769	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$904,996	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$131	\$630	\$495
Per Capita Expenditures:	\$490	\$602	\$497
Revenues over (under) Expenditures:	-\$662,227	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	261.25%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,364,341	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,279	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,097	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,345,244	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$9,755,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$5,279</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$1,698,694</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$919</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,687,854</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,211,999</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$1,454</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$656</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$1,475,855</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>-101.71%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>-\$1,232,715</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>-\$667</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dawson Village**

Unit Code: **083/040/32** County: **SANGAMON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$203,550**

Equalized Assessed Valuation: **\$4,231,780**

Population: **454**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$87,506**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$105,309</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$232</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$154,357</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$135,956</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$340</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$299</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$18,401</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>81.29%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$110,520</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$243</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,992</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$101,528</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$242,992</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$535</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$555,080</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,223</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$197,256</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$250,420</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$434</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$552</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$53,164</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>205.70%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$515,106</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,135</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: De Pue Village

Unit Code: 006/035/32

County: BUREAU

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,789,507

Equalized Assessed Valuation: \$7,115,650

Population: 1,850

Employees:

Full Time: 6

Part Time: 26

Salaries Paid: \$244,004

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$243,148	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$131	\$421	\$302
Revenue Collected During FY 05:	\$695,340	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$636,330	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$376	\$630	\$495
Per Capita Expenditures:	\$344	\$602	\$497
Revenues over (under) Expenditures:	\$59,010	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	46.14%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$293,626	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$159	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,339	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$293,626	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$923,229</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$499</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.09%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$540,830</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$292</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$406,795</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$579,080</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$313</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$172,285</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>60.31%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$349,260</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$189</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$876,787**

Equalized Assessed Valuation: **\$8,099,301**

Population: **1,632**

Employees:

Full Time:	<b>7</b>
Part Time:	<b>9</b>
Salaries Paid:	<b>\$230,928</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$227,503</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$139</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$545,462</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$463,300</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$334</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$284</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$82,162</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>69.57%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$322,315</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$197</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$15,866</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$290,583</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$305,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$187</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.54%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$314,813</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$193</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$363,488</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$367,058</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$223</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$225</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$3,570</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>547.18%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,008,479</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,231</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Decatur City

Unit Code: 055/020/30

County: MACON

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$125,124,408

Equalized Assessed Valuation: \$807,265,386

Population: 81,860

Employees:

Full Time: 580

Part Time: 129

Salaries Paid: \$2,095,101

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,476,548	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$189	\$342	\$294
Revenue Collected During FY 05:	\$51,005,686	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$52,190,261	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$623	\$795	\$759
Per Capita Expenditures:	\$638	\$753	\$732
Revenues over (under) Expenditures:	-\$1,184,575	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	33.03%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$17,240,255	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$211	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,486,926	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	-\$26,992,521	\$8,637,040	\$9,499,158



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$64,305,033</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$786</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>5.94%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$102,225,917</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,249</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$21,560,103</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$18,473,091</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$263</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$226</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$3,087,012</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>543.37%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$100,377,459</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,226</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Deer Creek Village

Unit Code: 090/020/32

County: TAZEWELL

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,464,550

Equalized Assessed Valuation: \$4,628,172

Population: 605

Employees:

Full Time: 2

Part Time: 8

Salaries Paid: \$149,302

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$325,678	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$538	\$2,087	\$357
Revenue Collected During FY 05:	\$495,827	\$263,756	\$104,910
Expenditures During FY 05:	\$335,397	\$237,532	\$100,347
Per Capita Revenue:	\$820	\$4,487	\$246
Per Capita Expenditures:	\$554	\$4,086	\$239
Revenues over (under) Expenditures:	\$160,430	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	137.01%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$459,526	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$760	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,383	\$63,201	\$
Total Unrestricted Net Assets:	\$52,104	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$705,279</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,166</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$336,670</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$556</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$349,292</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$191,573</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$577</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$317</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$157,719</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>267.95%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$513,320</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$848</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32**

County: **WHITESIDE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,090**

Equalized Assessed Valuation: **\$375,379**

Population: **48**

Employees:

Full Time: **10**

Part Time:

Salaries Paid: **\$1,940**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$28,169</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$587</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$10,916</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$8,597</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$227</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$179</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$2,319</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>354.64%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$30,488</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$635</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$30,488</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32**

County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,237,594**

Equalized Assessed Valuation: **\$204,108,226**

Population: **3,102**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$106,328**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,106,623</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$1,001</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$2,688,303</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$5,330,704</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$867</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$1,718</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$2,642,401</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>42.48%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$2,264,222</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$730</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$546,626</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$2,264,222</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,947,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$628</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$21,436</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$7</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$288,322</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$280,992</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$7,330</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>10.24%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$28,766</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$9</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32**

County: **LAKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,650,978**

Equalized Assessed Valuation: **\$992,399,806**

Population: **19,000**

Employees:

Full Time: **107**

Part Time: **20**

Salaries Paid: **\$7,852,445**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$18,153,736</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$955</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$13,017,654</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$11,811,025</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$685</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$622</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$1,206,629</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>160.67%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$18,976,832</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$999</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,642,027</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$22,293,758</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,860,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$677</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.30%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$17,286,240</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$910</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$7,657,961</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$7,967,993</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$403</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$419</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$310,032</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>226.13%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$18,018,101</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$948</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30** County: **DEKALB**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$55,276,715**

Equalized Assessed Valuation: **\$456,342,041**

Population: **44,226**

Employees:

Full Time:	<b>224</b>
Part Time:	<b>51</b>
Salaries Paid:	<b>\$14,794,576</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$4,508,459</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$102</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$27,830,436</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$26,577,637</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$629</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$601</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$1,252,799</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>16.61%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$4,414,259</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$100</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,524,630</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>-\$10,463,117</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$41,824,051</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$946</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>5.23%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$36,114,494</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$817</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$7,612,204</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$6,037,794</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$172</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$137</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$1,574,410</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>634.77%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$38,326,047</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$867</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Deland Village**

Unit Code: **074/030/32** County: **PIATT**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$386,931**

Equalized Assessed Valuation: **\$3,148,571**

Population: **458**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$43,739**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$258,920</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$565</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$104,772</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$124,221</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$229</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$271</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$19,449</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>206.48%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$256,489</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$560</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$256,489</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$86,722</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$189</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$32,434</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$71</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$65,588</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$76,750</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$143</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$11,162</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>446.39%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$342,608</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$748</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Delavan City

Unit Code: 090/025/30

County: TAZEWELL

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,347,675

Equalized Assessed Valuation: \$13,981,604

Population: 1,825

Employees:

Full Time: 7

Part Time: 14

Salaries Paid: \$311,035

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$31,498	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$17	\$421	\$302
Revenue Collected During FY 05:	\$598,265	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$582,662	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$328	\$630	\$495
Per Capita Expenditures:	\$319	\$602	\$497
Revenues over (under) Expenditures:	\$15,603	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	34.90%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$203,329	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$111	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,562	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$55,644	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$613,336	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$336	\$1,039	\$690
Revenue Collected During FY 05:	\$268,362	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$365,000	\$2,093,056	\$920,282
Per Capita Revenue:	\$147	\$387	\$255
Per Capita Expenditures:	\$200	\$358	\$250
Operating Income (loss):	-\$96,638	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	84.65%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$308,970	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$169	\$1,217	\$926





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Dewitt Village

Unit Code: 020/015/32

County: DEWITT

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$44,100

Equalized Assessed Valuation: \$1,578,003

Population: 122

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$12,775

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$42,453	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$348	\$2,087	\$357
Revenue Collected During FY 05:	\$38,763	\$263,756	\$104,910
Expenditures During FY 05:	\$24,859	\$237,532	\$100,347
Per Capita Revenue:	\$318	\$4,487	\$246
Per Capita Expenditures:	\$204	\$4,086	\$239
Revenues over (under) Expenditures:	\$13,904	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	198.55%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$49,357	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$405	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,393	\$63,201	\$
Total Unrestricted Net Assets:	\$47,964	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$114,205</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$936</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$180,176</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,477</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$34,065</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$51,154</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$279</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$419</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$17,089</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>332.50%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$170,087</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,394</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Diamond Village**

Unit Code: **032/030/32** County: **GRUNDY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,767,200**

Equalized Assessed Valuation: **\$26,270,834**

Population: **1,396**

Employees:

Full Time:	<b>5</b>
Part Time:	<b>9</b>
Salaries Paid:	<b>\$181,708</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$909,288</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$651</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$587,928</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$842,232</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$421</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$603</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$254,304</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>77.77%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$654,984</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$469</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$8,771</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$646,213</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$295,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$211</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$774,183</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$555</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$862,806</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$943,809</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$618</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$676</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$81,003</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>73.44%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$693,180</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$497</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 County: EFFINGHAM

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,870,200

Equalized Assessed Valuation: \$3,951,442

Population: 591

Employees:

Full Time:	2
Part Time:	3
Salaries Paid:	\$124,863

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$397,741	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$673	\$2,087	\$357
Revenue Collected During FY 05:	\$398,639	\$263,756	\$104,910
Expenditures During FY 05:	\$366,911	\$237,532	\$100,347
Per Capita Revenue:	\$675	\$4,487	\$246
Per Capita Expenditures:	\$621	\$4,086	\$239
Revenues over (under) Expenditures:	\$31,728	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	392.41%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$1,439,808	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$2,436	\$2,416	\$390

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$464,670	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$306,321</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$518</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$257,335</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$435</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$113,753</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$133,942</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$227</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$20,189</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>478.23%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$640,547</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,084</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Divernon Village**

Unit Code: **083/045/32**

County: **SANGAMON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,447,000**

Equalized Assessed Valuation: **\$11,144,003**

Population: **1,201**

Employees:

Full Time: **5**

Part Time: **25**

Salaries Paid: **\$252,797**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$509,779</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$424</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$355,928</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$403,139</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$296</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$336</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$47,211</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>114.74%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$462,568</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$385</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$462,568</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$160,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$133</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,980,764</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,649</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,125,147</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,077,231</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$937</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$897</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$47,916</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>171.15%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,843,680</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,535</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Dixon City**

Unit Code: **052/025/30**

County: **LEE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,070,093**

Equalized Assessed Valuation: **\$144,114,282**

Population: **15,941**

Employees:

Full Time: **95**

Part Time: **145**

Salaries Paid: **\$4,451,127**

#### Blended Component Units

Number Submitted = **1**

Water Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$8,300,377</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$521</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$8,793,634</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$8,733,187</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$552</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$548</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$60,447</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>82.53%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$7,207,843</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$452</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,503,802</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>-\$4,898,002</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$25,441,261</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,596</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$20,274,409</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,272</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$5,844,912</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$4,382,114</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$367</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$275</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$1,462,798</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>480.77%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$21,067,759</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,322</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

**Unit Name:** Dongola Village

**Unit Code:** 091/025/32      **County:** UNION

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$738,800

**Equalized Assessed Valuation:** \$2,948,266

**Population:** 800

**Employees:**

<b>Full Time:</b>	3
<b>Part Time:</b>	3
<b>Salaries Paid:</b>	\$124,753

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$267,365	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$334	\$2,087	\$357
Revenue Collected During FY 05:	\$246,561	\$263,756	\$104,910
Expenditures During FY 05:	\$281,687	\$237,532	\$100,347
Per Capita Revenue:	\$308	\$4,487	\$246
Per Capita Expenditures:	\$352	\$4,086	\$239
Revenues over (under) Expenditures:	-\$35,126	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	82.45%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$232,239	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$290	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$232,239	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$643,708	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$805	\$14,062	\$428
Revenue Collected During FY 05:	\$218,632	\$246,713	\$67,356
Expenditures During FY 05:	\$213,599	\$244,927	\$81,136
Per Capita Revenue:	\$273	\$6,806	\$165
Per Capita Expenditures:	\$267	\$6,520	\$190
Operating Income (loss):	\$5,033	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	709.05%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,514,521	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,893	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32**

County: **MONTGOME**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$637,175**

Equalized Assessed Valuation: **\$736,290**

Population: **243**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$25,243**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$67,074</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$276</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$64,272</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$62,914</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$264</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$1,358</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>108.77%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$68,432</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$282</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$68,432</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$565,369</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$2,327</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,604,318</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$6,602</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$128,259</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$165,136</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$528</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$680</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$36,877</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>949.18%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,567,441</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$6,450</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$272,400**

Equalized Assessed Valuation: **\$1,742,035**

Population: **351**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$13,460**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$176,897</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$504</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$55,061</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$48,931</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$157</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$139</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$6,130</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>374.05%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$183,026</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$521</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$183,026</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$40,161	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$114	\$14,062	\$428
Revenue Collected During FY 05:	\$31,533	\$246,713	\$67,356
Expenditures During FY 05:	\$40,593	\$244,927	\$81,136
Per Capita Revenue:	\$90	\$6,806	\$165
Per Capita Expenditures:	\$116	\$6,520	\$190
Operating Income (loss):	-\$9,060	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	76.62%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$31,101	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$89	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$124,027**

Equalized Assessed Valuation: **\$771,578**

Population: **150**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$10,458**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$116,220</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$775</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$28,305</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$26,712</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$189</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$178</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$1,593</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>441.05%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$117,813</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$785</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,765</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$116,048</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$152,094	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,014	\$14,062	\$428
Revenue Collected During FY 05:	\$79,118	\$246,713	\$67,356
Expenditures During FY 05:	\$76,727	\$244,927	\$81,136
Per Capita Revenue:	\$527	\$6,806	\$165
Per Capita Expenditures:	\$512	\$6,520	\$190
Operating Income (loss):	\$2,391	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	201.34%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$154,485	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,030	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32**

County: **BUREAU**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,500**

Equalized Assessed Valuation: **\$1,098,180**

Population: **172**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$65,959</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$383</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$66,313</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$36,678</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$386</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$213</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$29,635</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>294.69%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$108,086</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$628</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$108,087</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$16,005	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$93	\$14,062	\$428
Revenue Collected During FY 05:	\$13,721	\$246,713	\$67,356
Expenditures During FY 05:	\$18,889	\$244,927	\$81,136
Per Capita Revenue:	\$80	\$6,806	\$165
Per Capita Expenditures:	\$110	\$6,520	\$190
Operating Income (loss):	-\$5,168	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	743.02%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$140,349	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$816	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **JACKSON**

Fiscal Year End: **6/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$559,521**

Equalized Assessed Valuation: **\$945,437**

Population: **510**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$85,295**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$230,084</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$451</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$180,025</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$167,243</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$353</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$328</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$12,782</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>154.19%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$257,866</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$506</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$257,866</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$114,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$224</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$569,645</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,117</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$266,096</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$339,958</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$522</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$667</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$73,862</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>141.42%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$480,783</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$943</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32** County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,986,333**

Equalized Assessed Valuation: **\$1,910,186,000**

Population: **50,851**

Employees:

Full Time:	<b>359</b>
Part Time:	<b>74</b>
Salaries Paid:	<b>\$24,723,957</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$15,127,308</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$297</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$42,454,033</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$41,996,528</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$835</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$826</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$457,505</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>33.72%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$14,160,911</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$278</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,981,441</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$11,963,500</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$51,579,666</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$1,014</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>2.45%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$27,916,018</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$549</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$11,203,591</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$9,654,534</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$190</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$1,549,057</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>310.69%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$29,995,922</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$590</b>	<b>\$1,118</b>	<b>\$938</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32** County: **MCLEAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,515,158**

Equalized Assessed Valuation: **\$11,568,983**

Population: **776**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>23</b>
Salaries Paid:	<b>\$111,102</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$183,007</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$236</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$438,949</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$517,037</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$566</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$666</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$78,088</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>41.59%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$215,054</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$277</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$116,141</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$117,305</b>	<b>\$151,920</b>	<b>\$91,970</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$403,123</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$519</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$26,793</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$35</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$124,832</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$193,361</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$161</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$68,529</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>-25.06%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>-\$48,456</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>-\$62</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **WASHINGTON**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,495**

Equalized Assessed Valuation: **\$1,263,917**

Population: **225**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$23,277**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$49,860</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$222</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$80,552</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$108,232</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$358</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$481</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$27,680</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>20.49%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$22,180</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$99</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$42,148</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$173,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$769</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$935,034</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$4,156</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$83,471</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$108,732</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$371</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$483</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$25,261</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>836.71%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$909,773</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$4,043</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **PERRY**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,745,572**

Equalized Assessed Valuation: **\$35,136,335**

Population: **6,648**

Employees:

Full Time:	<b>41</b>
Part Time:	<b>35</b>
Salaries Paid:	<b>\$1,876,809</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$4,928,788</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$741</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$3,677,134</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$3,522,832</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$553</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$530</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$154,302</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>143.74%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$5,063,570</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$762</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,429,210</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$431,357</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,499,232</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$226</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,898,870</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$286</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,416,309</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,559,573</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$363</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$235</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$856,736</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>177.94%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,775,126</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$417</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: **029/040/32**

County: **FULTON**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,000**

Equalized Assessed Valuation: **\$1,685,515**

Population: **262**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$8,760**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$77,699</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$297</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$75,104</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$69,356</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$287</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$5,748</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>120.32%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$83,447</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$319</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$83,447</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32**

County: **PEORIA**

Fiscal Year End:

**4/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$694,100**

Equalized Assessed Valuation:

**\$17,922,150**

Population:

**907**

Employees:

Full Time:

**2**

Part Time:

**3**

Salaries Paid:

**\$94,645**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$791,550</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$873</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$325,272</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$250,049</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$359</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$276</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$75,223</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>346.64%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$866,773</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$956</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,541</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$861,232</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,192,333	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,315	\$14,062	\$428
Revenue Collected During FY 05:	\$265,772	\$246,713	\$67,356
Expenditures During FY 05:	\$202,212	\$244,927	\$81,136
Per Capita Revenue:	\$293	\$6,806	\$165
Per Capita Expenditures:	\$223	\$6,520	\$190
Operating Income (loss):	\$63,560	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	621.08%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,255,893	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,385	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32**

County: **ST. CLAIR**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,355,650**

Equalized Assessed Valuation: **\$34,555,556**

Population: **4,007**

Employees:

Full Time: **21**

Part Time: **12**

Salaries Paid: **\$1,082,422**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$583,063</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$146</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,545,006</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,642,952</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$386</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$410</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$97,946</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>27.33%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$449,082</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$112</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$4,543,439</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,134</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,469,413</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$866</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,458,265</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$2,302,472</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$613</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$575</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$155,793</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>199.22%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,586,990</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,145</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$934,048**

Equalized Assessed Valuation: **\$14,557,082**

Population: **1,081**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>10</b>
Salaries Paid:	<b>\$199,405</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$552,733</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$511</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$442,229</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$493,610</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$409</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$457</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$51,381</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>101.57%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$501,352</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$464</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81,005</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$404,059</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,550,940</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,435</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$80,569</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$75</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$403,901</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$313,006</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$374</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$290</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$90,895</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>227.72%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$712,763</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$659</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32** County: **LIVINGSTON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,398,404**

Equalized Assessed Valuation: **\$64,354,897**

Population: **4,361**

Employees:

Full Time:	<b>22</b>
Part Time:	<b>58</b>
Salaries Paid:	<b>\$1,085,536</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$831,956</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$191</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$2,923,393</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$2,718,985</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$670</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$623</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$204,408</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>34.83%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$946,960</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$217</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$873,368</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>-\$484,540</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,290,818</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,443</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$870,548</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$200</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,391,899</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,276,823</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$319</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$293</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$115,076</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>77.19%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$985,624</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$226</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32** County: **MACOUPIN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$55,000**

Equalized Assessed Valuation: **\$528,655**

Population: **150**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$5,070**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$28,544</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$190</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$20,569</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$24,058</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$137</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$3,489</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>207.85%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$50,005</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$333</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$26,950</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$30,500</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$203</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$128,122</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$854</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$30,737</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$25,925</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$173</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$4,812</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>2533.35%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$656,772</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$4,378</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Earlville City**

Unit Code: **050/020/30** County: **LASALLE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,277,889**

Equalized Assessed Valuation: **\$17,862,915**

Population: **1,778**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>5</b>
Salaries Paid:	<b>\$290,127</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$551,043</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$310</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$961,184</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,628,314</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$541</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$916</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$667,130</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>27.07%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$440,749</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$248</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$46,242</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$306,075</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$4,137,085</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,327</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.45%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,722,936</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,531</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$647,879</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$618,602</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$364</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$348</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$29,277</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>509.36%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,150,902</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,772</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: East Alton Village

Unit Code: 057/030/32

County: MADISON

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,913,525

Equalized Assessed Valuation: \$76,494,154

Population: 6,830

Employees:

Full Time: 49

Part Time: 20

Salaries Paid: \$2,498,733

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,998,944	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$293	\$421	\$302
Revenue Collected During FY 05:	\$8,942,976	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,953,781	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,309	\$630	\$495
Per Capita Expenditures:	\$579	\$602	\$497
Revenues over (under) Expenditures:	\$4,989,195	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	175.39%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$6,934,353	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$1,015	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$5,780,880	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,838,689</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$416</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>3.57%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,143,184</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$607</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,607,437</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,726,005</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$235</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$118,568</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>513.62%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$8,865,131</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,298</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: East Brooklyn Village

Unit Code: 032/035/32

County: GRUNDY

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$27,800

Equalized Assessed Valuation: \$1,465,800

Population: 121

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$5,290

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$89,069	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$736	\$2,087	\$357
Revenue Collected During FY 05:	\$28,579	\$263,756	\$104,910
Expenditures During FY 05:	\$19,943	\$237,532	\$100,347
Per Capita Revenue:	\$236	\$4,487	\$246
Per Capita Expenditures:	\$165	\$4,086	\$239
Revenues over (under) Expenditures:	\$8,636	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	489.92%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$97,705	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$807	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,278	\$63,201	\$
Total Unrestricted Net Assets:	\$83,427	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: East Cape Girardeau Village

Unit Code: 002/012/32

County: ALEXANDER

Fiscal Year End: 6/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$105,000

Equalized Assessed Valuation: \$1,210,850

Population: 451

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$14,525

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$138,045	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$306	\$2,087	\$357
Revenue Collected During FY 05:	\$62,388	\$263,756	\$104,910
Expenditures During FY 05:	\$58,107	\$237,532	\$100,347
Per Capita Revenue:	\$138	\$4,487	\$246
Per Capita Expenditures:	\$129	\$4,086	\$239
Revenues over (under) Expenditures:	\$4,281	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	236.16%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$137,226	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$304	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$137,388	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$337,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$747</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$845,616</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,875</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$44,813</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$85,580</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$99</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$190</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$40,767</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>946.42%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$809,949</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,796</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: East Carondelet Village

Unit Code: 088/045/32

County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$117,936

Equalized Assessed Valuation: \$2,213,229

Population: 267

Employees:

Full Time:

Part Time: 15

Salaries Paid: \$29,940

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$153,238	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$574	\$2,087	\$357
Revenue Collected During FY 05:	\$156,160	\$263,756	\$104,910
Expenditures During FY 05:	\$117,936	\$237,532	\$100,347
Per Capita Revenue:	\$585	\$4,487	\$246
Per Capita Expenditures:	\$442	\$4,086	\$239
Revenues over (under) Expenditures:	\$38,224	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	162.34%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$191,462	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$717	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$191,461	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **East Dubuque City**

Unit Code: **043/015/30** County: **JO DAVIESS**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,365,358**

Equalized Assessed Valuation: **\$20,879,868**

Population: **1,995**

Employees:

Full Time: **13**

Part Time: **6**

Salaries Paid: **\$520,994**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$694,046</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$348</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,140,603</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,223,861</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$572</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$613</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$83,258</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>56.22%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$688,105</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$345</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$56,295</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$865,243</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$623,734</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$313</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.91%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$161,393</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$81</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$485,203</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$405,086</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$243</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$203</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$80,117</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>51.60%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$209,026</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$105</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: East Dundee Village

Unit Code: 045/030/32

County: KANE

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,561,056

Equalized Assessed Valuation: \$104,054,800

Population: 2,955

Employees:

Full Time: 32

Part Time: 7

Salaries Paid: \$1,915,575

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,326,209	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$787	\$421	\$302
Revenue Collected During FY 05:	\$4,164,457	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$3,512,073	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,409	\$630	\$495
Per Capita Expenditures:	\$1,189	\$602	\$497
Revenues over (under) Expenditures:	\$652,384	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	71.65%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,516,484	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$852	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,302,109	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$1,197,124	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,995,604</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,367</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$8,798,358</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,977</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,109,626</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,736,922</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$376</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$588</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$627,296</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>496.45%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$8,622,980</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,918</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32** County: **KNOX**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,006,050**

Equalized Assessed Valuation: **\$7,738,955**

Population: **839**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>18</b>
Salaries Paid:	<b>\$76,802</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$113,128</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$235,125</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$208,412</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$280</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$248</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$26,713</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>70.43%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$146,780</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$175</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,136</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$141,644</b>	<b>\$151,920</b>	<b>\$91,970</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$554,304</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$661</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$131,561</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$157</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$150,629</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$183,112</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$218</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$32,483</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>733.87%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,343,807</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,602</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: East Gillespie Village

Unit Code: 056/045/32

County: MACOUPIN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$76,525

Equalized Assessed Valuation: \$1,918,737

Population: 205

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$7,973

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$387,687	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$1,891	\$2,087	\$357
Revenue Collected During FY 05:	\$50,221	\$263,756	\$104,910
Expenditures During FY 05:	\$50,968	\$237,532	\$100,347
Per Capita Revenue:	\$245	\$4,487	\$246
Per Capita Expenditures:	\$249	\$4,086	\$239
Revenues over (under) Expenditures:	-\$747	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	816.72%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$416,266	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$2,031	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$389,213	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$170,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$829</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>8.86%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$24,772</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$121</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$25,549</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$21,040</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$125</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$103</b>	\$6,520	\$190
Operating Income (loss):	<b>\$4,509</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>1904.05%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$400,613</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,954</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: East Hazel Crest Village

Unit Code: 016/160/32

County: COOK

Fiscal Year End:

4/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,015,215

Equalized Assessed Valuation:

\$25,635,696

Population:

1,607

Employees:

Full Time:

17

Part Time:

8

Salaries Paid:

\$887,129

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$461,095	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$287	\$421	\$302
Revenue Collected During FY 05:	\$1,925,111	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$2,163,653	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,198	\$630	\$495
Per Capita Expenditures:	\$1,346	\$602	\$497
Revenues over (under) Expenditures:	-\$238,542	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	10.29%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$222,553	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$138	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,246	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$31,189	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,545,755</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$962</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>5.44%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$3,518,446</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,189</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$872,949</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$806,167</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$543</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$502</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$66,782</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>460.44%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,711,890</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,310</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **East Moline City**

Unit Code: **081/030/30** County: **ROCK ISLAND**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,900,165**

Equalized Assessed Valuation: **\$229,528,440**

Population: **21,431**

Employees:

Full Time:	<b>176</b>
Part Time:	<b>27</b>
Salaries Paid:	<b>\$8,427,546</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$6,280,452</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$293</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$14,359,367</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$16,270,501</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$670</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$759</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$1,911,134</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>25.70%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$4,181,222</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$195</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,413,003</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$516,086</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$23,446,952</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,094</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>9.79%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$24,302,266</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,134</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$6,609,990</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$6,928,521</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$308</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$323</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$318,531</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>354.17%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$24,538,709</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,145</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** East Peoria City

**Unit Code:** 090/030/30      **County:** TAZEWELL

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$50,361,150

**Equalized Assessed Valuation:** \$330,291,365

**Population:** 22,638

**Employees:**

<b>Full Time:</b>	178
<b>Part Time:</b>	42
<b>Salaries Paid:</b>	\$10,090,832

#### Blended Component Units

Number Submitted = 2

Firefighter's Pension Fund

Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$11,953,913</b>	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	<b>\$528</b>	\$421	\$302
Revenue Collected During FY 05:	<b>\$27,908,082</b>	\$4,547,465	\$2,097,547
Expenditures During FY 05:	<b>\$30,929,164</b>	\$4,313,413	\$2,066,181
Per Capita Revenue:	<b>\$1,233</b>	\$630	\$495
Per Capita Expenditures:	<b>\$1,366</b>	\$602	\$497
Revenues over (under) Expenditures:	<b>-\$3,021,082</b>	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	<b>42.93%</b>	87.70%	65.58%
Ending Fund Balance for FY 05:	<b>\$13,276,582</b>	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	<b>\$586</b>	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,685,909</b>	\$989,704	\$159,441
Total Unrestricted Net Assets:	<b>\$13,244,806</b>	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$62,167,072</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,746</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>10.29%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$41,033,162</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,813</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$6,521,800</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$7,984,536</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$288</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$353</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$1,462,736</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>449.54%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$35,894,021</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,586</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Easton Village**

Unit Code: **060/015/32** County: **MASON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$301,100**

Equalized Assessed Valuation: **\$1,771,753**

Population: **349**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>19</b>
Salaries Paid:	<b>\$59,640</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$211,892</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$607</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$89,577</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$100,347</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$257</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$288</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$10,770</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>200.43%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$201,122</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$576</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$111,784</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$89,338</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$73,811</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$211</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$223,914</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$642</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$50,589</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$61,027</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$145</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$175</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$10,438</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>459.53%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$280,435</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$804</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Eddyville Village**

Unit Code: **076/010/32** County: **POPE**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,600**

Equalized Assessed Valuation: **\$631,338**

Population: **120**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$7,184**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$174,219</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$1,452</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$37,894</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$20,891</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$316</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$174</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$17,003</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>851.67%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$177,922</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$1,483</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$33,913</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$107,230</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$134,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$1,117</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$713,462</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$5,946</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$15,259</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$42,681</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$127</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$356</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$27,422</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>1585.72%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$676,803</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$5,640</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Edgewood Village

Unit Code: 025/025/32

County: EFFINGHAM

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$513,200

Equalized Assessed Valuation: \$2,152,009

Population: 527

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: \$63,661

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$103,649	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$197	\$2,087	\$357
Revenue Collected During FY 05:	\$151,838	\$263,756	\$104,910
Expenditures During FY 05:	\$130,738	\$237,532	\$100,347
Per Capita Revenue:	\$288	\$4,487	\$246
Per Capita Expenditures:	\$248	\$4,086	\$239
Revenues over (under) Expenditures:	\$21,100	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	101.32%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$132,464	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$251	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,453	\$63,201	\$
Total Unrestricted Net Assets:	\$94,011	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$320,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$607</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$339,990</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$645</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$129,778</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$152,757</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$246</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$290</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$22,979</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>371.81%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$567,960</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,078</b>	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Edinburg Village

Unit Code: 011/020/32

County: CHRISTIAN

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,402,566

Equalized Assessed Valuation: \$8,504,386

Population: 1,135

Employees:

Full Time: 8

Part Time: 19

Salaries Paid: \$294,680

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$225,491	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$199	\$421	\$302
Revenue Collected During FY 05:	\$276,641	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$255,853	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$244	\$630	\$495
Per Capita Expenditures:	\$225	\$602	\$497
Revenues over (under) Expenditures:	\$20,788	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	96.26%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$246,279	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$217	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$246,279	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,733,740	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$2,409	\$1,039	\$690
Revenue Collected During FY 05:	\$893,666	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$883,700	\$2,093,056	\$920,282
Per Capita Revenue:	\$787	\$387	\$255
Per Capita Expenditures:	\$779	\$358	\$250
Operating Income (loss):	\$9,966	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	310.48%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$2,743,706	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$2,417	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Edwardsville City**

Unit Code: **057/035/30**

County: **MADISON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,591,264**

Equalized Assessed Valuation: **\$386,793,989**

Population: **21,491**

Employees:

Full Time: **125**

Part Time: **165**

Salaries Paid: **\$7,089,018**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,980,425</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$278</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$15,310,845</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$15,110,200</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$712</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$703</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$200,645</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>46.44%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$7,017,457</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$327</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$462,544</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$5,277,792</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$28,094,547</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,307</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.26%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$19,186,346</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$893</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$6,844,737</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$6,086,079</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$318</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$283</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$758,658</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>324.51%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$19,749,987</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$919</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Effingham City**

Unit Code: **025/030/30** County: **EFFINGHAM**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,152,650**

Equalized Assessed Valuation: **\$177,238,330**

Population: **12,384**

Employees:

Full Time:	<b>109</b>
Part Time:	<b>21</b>
Salaries Paid:	<b>\$5,156,200</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$9,968,611</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$805</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$14,494,666</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$12,958,403</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$1,170</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$1,046</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$1,536,263</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>87.74%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$11,369,876</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$918</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,979,902</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$3,015,028</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$15,473,319</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,249</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.68%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$10,599,597</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$856</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$4,532,196</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$4,113,695</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$366</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$332</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$418,501</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>275.21%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$11,321,282</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$914</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **El Dara Village**

Unit Code: **075/025/32** County: **PIKE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$211,661**

Population: **84**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$2,020**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$26,135</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$311</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$10,454</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$8,010</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$95</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$2,444</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>356.79%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$28,579</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$340</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$22,444</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: El Paso City

Unit Code: 102/025/30

County: WOODFORD

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,713,934

Equalized Assessed Valuation: \$38,088,617

Population: 2,695

Employees:

Full Time: 15

Part Time: 10

Salaries Paid: \$859,296

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	-\$84,488	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	-\$31	\$421	\$302
Revenue Collected During FY 05:	\$1,604,510	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,606,211	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$595	\$630	\$495
Per Capita Expenditures:	\$596	\$602	\$497
Revenues over (under) Expenditures:	-\$1,701	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	-2.92%	87.70%	65.58%
Ending Fund Balance for FY 05:	-\$46,873	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	-\$17	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$4,747	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,650,970</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$984</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,274,755</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$473</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$725,207</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$543,576</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$269</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$202</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$181,631</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>604.00%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,283,197</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,218</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32** County: **KANE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,251,218**

Equalized Assessed Valuation: **\$113,221,996**

Population: **2,756**

Employees:

Full Time:	<b>22</b>
Part Time:	<b>35</b>
Salaries Paid:	<b>\$1,106,013</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,225,357</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$807</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$3,948,098</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$2,218,057</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$1,433</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$805</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$1,730,041</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>177.46%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$3,936,059</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$1,428</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$4,021,912</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,144,744</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$415</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.50%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,275,104</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,277</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,177,892</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$874,085</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$427</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$317</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$303,807</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>842.20%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$7,361,585</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,671</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Eldorado City

Unit Code: 082/015/30

County: SALINE

Fiscal Year End:

4/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,138,504

Equalized Assessed Valuation:

\$17,012,803

Population:

4,534

Employees:

Full Time:

23

Part Time:

3

Salaries Paid:

\$951,915

#### Blended Component Units

Number Submitted = 3

BOARD OF FIRE AND POLICE COMMISSION

Cemetery

ELDORADO FIREFIGHTERS

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,125,068	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$248	\$421	\$302
Revenue Collected During FY 05:	\$1,744,967	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,665,827	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$385	\$630	\$495
Per Capita Expenditures:	\$367	\$602	\$497
Revenues over (under) Expenditures:	\$79,140	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	116.52%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,940,992	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$428	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,940,992	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,114,254</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$246</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.64%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,762,884</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,050</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,901,281</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,406,598</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$419</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$310</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$494,683</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>128.20%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,803,300</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$398</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Eldred Village

Unit Code: 031/015/32 County: GREENE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$129,500

Equalized Assessed Valuation: \$870,377

Population: 211

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$20,556

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$99,704	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$473	\$2,087	\$357
Revenue Collected During FY 05:	\$31,193	\$263,756	\$104,910
Expenditures During FY 05:	\$23,824	\$237,532	\$100,347
Per Capita Revenue:	\$148	\$4,487	\$246
Per Capita Expenditures:	\$113	\$4,086	\$239
Revenues over (under) Expenditures:	\$7,369	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	449.43%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$107,073	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$507	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$107,073	\$151,920	\$91,970



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$45,026	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$213	\$14,062	\$428
Revenue Collected During FY 05:	\$55,324	\$246,713	\$67,356
Expenditures During FY 05:	\$23,051	\$244,927	\$81,136
Per Capita Revenue:	\$262	\$6,806	\$165
Per Capita Expenditures:	\$109	\$6,520	\$190
Operating Income (loss):	\$32,273	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	471.10%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$108,593	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$515	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Elgin City**

Unit Code: **045/040/30**

County: **KANE**

Fiscal Year End:

**12/31/2005**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$169,484,560**

Equalized Assessed Valuation:

**\$5,777,679,165**

Population:

**100,000**

Employees:

Full Time:

**640**

Part Time:

**294**

Salaries Paid:

**\$43,444,080**

#### Blended Component Units

Number Submitted = 2

Firefighters Pension Retirement

Police Pension Retirement

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$59,206,887</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$592</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$115,556,583</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$112,370,972</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$1,156</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$1,124</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$3,185,611</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>56.78%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$63,808,548</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$638</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,010,610</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$49,549,213</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$127,859,085</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$1,279</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>2.19%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$113,742,791</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,137</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$31,666,531</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$21,727,590</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$317</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$217</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$9,938,941</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>580.83%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$126,201,283</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,262</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Elizabeth Village

Unit Code: 043/020/32

County: JO DAVIESS

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$688,307

Equalized Assessed Valuation: \$7,956,789

Population: 700

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$75,013

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$206,662	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$295	\$2,087	\$357
Revenue Collected During FY 05:	\$298,579	\$263,756	\$104,910
Expenditures During FY 05:	\$319,512	\$237,532	\$100,347
Per Capita Revenue:	\$427	\$4,487	\$246
Per Capita Expenditures:	\$456	\$4,086	\$239
Revenues over (under) Expenditures:	-\$20,933	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	63.76%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$203,734	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$291	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,834	\$63,201	\$
Total Unrestricted Net Assets:	\$97,386	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$888,485</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,269</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,225,388</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,751</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$326,282</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$339,238</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$466</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$485</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$12,956</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>357.72%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,213,507</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,734</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Elizabethtown Village

Unit Code: 035/015/32

County: HARDIN

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$169,563

Equalized Assessed Valuation: \$1,681,503

Population: 350

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: \$68,130

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$78,320	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$224	\$2,087	\$357
Revenue Collected During FY 05:	\$303,716	\$263,756	\$104,910
Expenditures During FY 05:	\$368,156	\$237,532	\$100,347
Per Capita Revenue:	\$868	\$4,487	\$246
Per Capita Expenditures:	\$1,052	\$4,086	\$239
Revenues over (under) Expenditures:	-\$64,440	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	9.12%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$33,565	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$96	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$33,565	\$151,920	\$91,970



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$207,500</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$593</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$228,433</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$653</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$486,173</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$82,020</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$1,389</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$234</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$404,153</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>747.26%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$612,901</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,751</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Elk Grove Village

Unit Code: 016/165/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$78,367,932

Equalized Assessed Valuation: \$1,883,290,833

Population: 34,727

Employees:

Full Time: 340

Part Time: 65

Salaries Paid: \$21,435,737

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$30,979,905	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$892	\$342	\$294
Revenue Collected During FY 05:	\$38,914,290	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$41,955,257	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$1,121	\$795	\$759
Per Capita Expenditures:	\$1,208	\$753	\$732
Revenues over (under) Expenditures:	-\$3,040,967	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	66.59%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$27,938,938	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$805	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,706,586	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$29,709,424	\$8,637,040	\$9,499,158



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$22,505,000</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$648</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>0.97%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$24,560,629</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$707</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$8,304,532</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$9,123,032</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$239</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$263</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>-\$818,500</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>262.13%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$23,914,125</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$689</b>	<b>\$1,118</b>	<b>\$938</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Elkhart Village**

Unit Code: **054/020/32** County: **LOGAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$558,734**

Equalized Assessed Valuation: **\$8,879,910**

Population: **430**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$106,267**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$171,477</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$399</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$240,720</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$296,704</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$560</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$690</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$55,984</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>38.93%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$115,493</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$269</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,005</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$114,488</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$190,465	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$443	\$14,062	\$428
Revenue Collected During FY 05:	\$61,210	\$246,713	\$67,356
Expenditures During FY 05:	\$86,576	\$244,927	\$81,136
Per Capita Revenue:	\$142	\$6,806	\$165
Per Capita Expenditures:	\$201	\$6,520	\$190
Operating Income (loss):	-\$25,366	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	190.70%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$165,099	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$384	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Elkville Village**

Unit Code: **039/035/32** County: **JACKSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$989,815**

Equalized Assessed Valuation: **\$3,723,191**

Population: **988**

Employees:

    Full Time: **6**

    Part Time: **3**

    Salaries Paid: **\$159,665**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$103,289</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$105</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$359,124</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$365,175</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$363</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$370</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$6,051</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>42.61%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$155,615</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$158</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$52,900</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$44,851</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$270,014</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$273</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$267,305</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$271</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$257,016</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$290,187</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$260</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$294</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$33,171</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>199.79%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$579,763</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$587</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Elliott Village**

Unit Code: **027/015/32** County: **FORD**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$75,210**

Equalized Assessed Valuation: **\$2,197,190**

Population: **345**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$13,974**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$90,138</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$261</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$68,466</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$57,528</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$198</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$167</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$10,938</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>175.70%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$101,076</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$293</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$101,076</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$27,058	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$78	\$14,062	\$428
Revenue Collected During FY 05:	\$10,770	\$246,713	\$67,356
Expenditures During FY 05:	\$8,912	\$244,927	\$81,136
Per Capita Revenue:	\$31	\$6,806	\$165
Per Capita Expenditures:	\$26	\$6,520	\$190
Operating Income (loss):	\$1,858	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	324.46%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$28,916	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$84	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Ellis Grove Village**

Unit Code: **079/025/32** County: **RANDOLPH**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$754,400**

Equalized Assessed Valuation: **\$1,672,040**

Population: **381**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$41,486**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$152,996</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$402</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$146,700</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$119,441</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$385</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$313</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$27,259</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>150.92%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$180,255</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$473</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$65,581</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$114,674</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$31</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$231,932</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$609</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$111,296</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$91,305</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$292</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$240</b>	\$6,520	\$190
Operating Income (loss):	<b>\$19,991</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>275.91%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$251,923</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$661</b>	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Ellisville Village**

Unit Code: **029/045/32** County: **FULTON**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,200**

Equalized Assessed Valuation: **\$361,551**

Population: **86**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$2,472**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$29,978</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$349</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$16,419</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$34,072</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$191</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$396</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$17,653</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>36.17%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$12,325</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$143</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$12,325</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Ellsworth Village**

Unit Code: **064/060/32** County: **MCLEAN**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,149,200**

Equalized Assessed Valuation: **\$2,604,900**

Population: **242**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$22,715**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$165,025</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$682</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$61,705</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$66,243</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$255</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$4,538</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>107.48%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$71,196</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$294</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,341</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$42,855</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$470,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$1,942</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$9,347</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$39</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$28,172</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$97,348</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$116</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$402</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$69,176</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>30.26%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$29,462</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$122</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: **Elmhurst City**

Unit Code: **022/045/30** County: **DUPAGE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,486,030**

Equalized Assessed Valuation: **\$1,699,925,554**

Population: **42,762**

Employees:

Full Time:	<b>291</b>
Part Time:	<b>181</b>
Salaries Paid:	<b>\$21,075,405</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$20,345,008</b>	<b>\$16,541,720</b>	<b>\$14,173,044</b>
Per Capita Beginning Fund Balance:	<b>\$476</b>	<b>\$342</b>	<b>\$294</b>
Revenue Collected During FY 05:	<b>\$36,698,569</b>	<b>\$41,840,196</b>	<b>\$29,116,183</b>
Expenditures During FY 05:	<b>\$32,874,198</b>	<b>\$39,219,885</b>	<b>\$28,246,258</b>
Per Capita Revenue:	<b>\$858</b>	<b>\$795</b>	<b>\$759</b>
Per Capita Expenditures:	<b>\$769</b>	<b>\$753</b>	<b>\$732</b>
Revenues over (under) Expenditures:	<b>\$3,824,371</b>	<b>\$2,620,311</b>	<b>\$1,417,143</b>
Ratio of Fund Balance to Expenditures:	<b>65.06%</b>	<b>55.21%</b>	<b>45.48%</b>
Ending Fund Balance for FY 05:	<b>\$21,386,524</b>	<b>\$19,004,053</b>	<b>\$15,766,752</b>
Per Capita Ending Fund Balance:	<b>\$500</b>	<b>\$394</b>	<b>\$314</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,547</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$112,883</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,156,890</b>	<b>\$10,485,124</b>	<b>\$4,975,482</b>
Total Unrestricted Net Assets:	<b>\$13,150,479</b>	<b>\$8,637,040</b>	<b>\$9,499,158</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$66,462,566</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$1,554</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>2.57%</b>	<b>4.40%</b>	<b>2.85%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$66,771,390</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,561</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$12,364,565</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$12,162,508</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$289</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$284</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$202,057</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>550.65%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$66,973,447</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,566</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Elmwood City**

Unit Code: **072/035/30** County: **PEORIA**

Fiscal Year End: **6/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,246,350**

Equalized Assessed Valuation: **\$18,283,779**

Population: **1,946**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>10</b>
Salaries Paid:	<b>\$233,292</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$559,496</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$288</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$596,375</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$624,231</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$306</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$321</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$27,856</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>77.42%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$483,288</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$248</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$483,288</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$470,027	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$242	\$1,039	\$690
Revenue Collected During FY 05:	\$383,513	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$371,032	\$2,093,056	\$920,282
Per Capita Revenue:	\$197	\$387	\$255
Per Capita Expenditures:	\$191	\$358	\$250
Operating Income (loss):	\$12,481	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	111.96%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$415,425	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$213	\$1,217	\$926





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Elmwood Park Village

**Unit Code:** 016/170/32

**County:** COOK

**Fiscal Year End:**

4/30/2005

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$25,231,736

**Equalized Assessed Valuation:**

\$356,358,212

**Population:**

24,653

**Employees:**

**Full Time:**

128

**Part Time:**

72

**Salaries Paid:**

\$7,794,377

#### Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$13,503,222</b>	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	<b>\$548</b>	\$421	\$302
Revenue Collected During FY 05:	<b>\$16,835,496</b>	\$4,547,465	\$2,097,547
Expenditures During FY 05:	<b>\$16,787,468</b>	\$4,313,413	\$2,066,181
Per Capita Revenue:	<b>\$683</b>	\$630	\$495
Per Capita Expenditures:	<b>\$681</b>	\$602	\$497
Revenues over (under) Expenditures:	<b>\$48,028</b>	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	<b>77.59%</b>	87.70%	65.58%
Ending Fund Balance for FY 05:	<b>\$13,024,881</b>	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	<b>\$528</b>	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,958,841</b>	\$989,704	\$159,441
Total Unrestricted Net Assets:	<b>\$12,277,624</b>	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$9,698,913</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$393</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.32%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$2,483,490</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$101</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,929,575</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$4,080,815</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$166</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$151,240</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>57.15%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$2,332,250</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$95</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Elvaston Village**

Unit Code: **034/040/32** County: **HANCOCK**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,725**

Equalized Assessed Valuation: **\$885,489**

Population: **152**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$7,997**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$127,509</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$839</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$31,776</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$19,360</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$209</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$127</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$12,416</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>722.75%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$139,925</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$921</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,553</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$129,372</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$148,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$974</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$96,094</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$632</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$28,973</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$41,147</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$191</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$271</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$12,174</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>1014.81%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$417,563</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,747</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Elwood Village**

Unit Code: **099/040/32** County: **WILL**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,192,964**

Equalized Assessed Valuation: **\$40,874,189**

Population: **1,620**

Employees:

Full Time:	<b>13</b>
Part Time:	<b>18</b>
Salaries Paid:	<b>\$794,827</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>-\$420,902</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>-\$260</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$2,021,106</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,986,378</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$1,248</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$1,226</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$34,728</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>46.34%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$920,550</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$568</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,933,592</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$2,753,285</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$139,483,946</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$86,101</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$27,586,392</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$17,029</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,464,096</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,473,962</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$904</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$910</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$9,866</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>740.97%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$10,921,619</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$6,742</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Emden Village**

Unit Code: **054/025/32** County: **LOGAN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$343,500**

Equalized Assessed Valuation: **\$4,433,860**

Population: **496**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$55,938**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$440,704</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$889</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$166,565</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$154,647</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$336</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$312</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$11,918</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>292.68%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$452,622</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$913</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$293,202</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$159,420</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$49,896	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$101	\$14,062	\$428
Revenue Collected During FY 05:	\$44,231	\$246,713	\$67,356
Expenditures During FY 05:	\$49,816	\$244,927	\$81,136
Per Capita Revenue:	\$89	\$6,806	\$165
Per Capita Expenditures:	\$100	\$6,520	\$190
Operating Income (loss):	-\$5,585	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	289.69%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$144,311	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$291	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32**

County: **LIVINGSTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$67,800**

Equalized Assessed Valuation: **\$705,901**

Population: **120**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$5,862**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$38,720</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$323</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$24,091</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$23,899</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$201</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$199</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$192</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>169.64%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$40,542</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$338</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$40,541</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$109,066	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$909	\$14,062	\$428
Revenue Collected During FY 05:	\$25,589	\$246,713	\$67,356
Expenditures During FY 05:	\$27,884	\$244,927	\$81,136
Per Capita Revenue:	\$213	\$6,806	\$165
Per Capita Expenditures:	\$232	\$6,520	\$190
Operating Income (loss):	-\$2,295	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	377.07%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$105,141	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$876	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Energy Village

**Unit Code:** 100/040/32      **County:** WILLIAMSON

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,395,315

**Equalized Assessed Valuation:** \$9,436,833

**Population:** 1,177

**Employees:**

<b>Full Time:</b>	10
<b>Part Time:</b>	7
<b>Salaries Paid:</b>	\$255,133

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$157,923	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$134	\$421	\$302
Revenue Collected During FY 05:	\$633,324	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$583,083	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$538	\$630	\$495
Per Capita Expenditures:	\$495	\$602	\$497
Revenues over (under) Expenditures:	\$50,241	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	41.31%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$240,855	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$205	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$199,019	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$103,224	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$469,226</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$399</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,139,022</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$968</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$318,702</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$255,114</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$271</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$217</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$63,588</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>607.30%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$1,549,308</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,316</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **WHITE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,243,530**

Equalized Assessed Valuation: **\$1,979,307**

Population: **625**

Employees:

Full Time:	<b>6</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$131,789</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$107,101</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$171</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$177,194</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$156,452</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$284</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$250</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$20,742</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>146.03%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$228,465</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$366</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$138,905</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$77,270</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$124</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$140,356</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$225</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$459,953</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$525,260</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$736</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$840</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$65,307</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>223.54%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,174,184</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,879</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Equality Village

Unit Code: 030/010/32

County: GALLATIN

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$826,217

Equalized Assessed Valuation: \$1,534,644

Population: 721

Employees:

Full Time: 2

Part Time: 15

Salaries Paid: \$73,420

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$144,836	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$201	\$2,087	\$357
Revenue Collected During FY 05:	\$351,690	\$263,756	\$104,910
Expenditures During FY 05:	\$332,279	\$237,532	\$100,347
Per Capita Revenue:	\$488	\$4,487	\$246
Per Capita Expenditures:	\$461	\$4,086	\$239
Revenues over (under) Expenditures:	\$19,411	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	49.60%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$164,796	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$229	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,204	\$63,201	\$
Total Unrestricted Net Assets:	\$134,669	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,032,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$1,431</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$5,543</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$8</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$396,198</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$447,022</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$550</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$620</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$50,824</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>287.77%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$1,286,374</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,784</b>	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Erie Village

Unit Code: 098/025/32

County: WHITESIDE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$870,712

Equalized Assessed Valuation: \$14,741,164

Population: 1,590

Employees:

Full Time: 6

Part Time: 12

Salaries Paid: \$275,081

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$377,187	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$237	\$421	\$302
Revenue Collected During FY 05:	\$599,164	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$553,430	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$377	\$630	\$495
Per Capita Expenditures:	\$348	\$602	\$497
Revenues over (under) Expenditures:	\$45,734	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	72.80%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$402,880	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$253	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,036	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$220,439	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$615,037</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$387</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$100,541</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$63</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$295,423</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$211,722</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$186</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$133</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$83,701</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>256.06%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$542,131</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$341</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Essex Village**

Unit Code: **046/040/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$63,398**

Equalized Assessed Valuation: **\$8,468,182**

Population: **846**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$26,369**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$58,529</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$69</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$116,175</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$77,153</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$137</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$39,022</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>107.80%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$83,172</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$98</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,828</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$68,165</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$7,179</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$8</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$16,170</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$9,565</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$6,605</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>17837.24%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,706,132</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,017</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Eureka City

Unit Code: 102/030/30

County: WOODFORD

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,282,550

Equalized Assessed Valuation: \$50,082,591

Population: 4,871

Employees:

Full Time: 19

Part Time: 12

Salaries Paid: \$922,732

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$893,473	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$183	\$421	\$302
Revenue Collected During FY 05:	\$1,696,880	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,579,516	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$348	\$630	\$495
Per Capita Expenditures:	\$324	\$602	\$497
Revenues over (under) Expenditures:	\$117,364	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	48.94%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$772,937	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$159	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$199,825	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$573,112	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,791,840</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$368</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>2.42%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$5,034,272</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,034</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,113,310</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,074,569</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$229</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$221</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$38,741</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>472.19%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$5,074,045</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,042</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

#### Local Government Profile

Unit Name: Evanston City

Unit Code: 016/175/30

County: COOK

Fiscal Year End: 2/28/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$166,223,095

Equalized Assessed Valuation: \$1,727,147,885

Population: 74,239

Employees:

Full Time: 785

Part Time: 305

Salaries Paid: \$52,093,638

#### Blended Component Units

Number Submitted = 1

Town of the City of Evanston

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$40,897,474	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$551	\$342	\$294
Revenue Collected During FY 05:	\$96,905,604	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$92,161,870	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$1,305	\$795	\$759
Per Capita Expenditures:	\$1,241	\$753	\$732
Revenues over (under) Expenditures:	\$4,743,734	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	51.31%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$47,284,748	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$637	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,810,919	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$43,009,863	\$8,637,040	\$9,499,158



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$331,944,102</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$4,471</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>10.83%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$137,828,451</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,857</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$33,004,660</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$24,330,191</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$445</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$328</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>\$8,674,469</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>604.99%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$147,194,178</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$1,983</b>	<b>\$1,118</b>	<b>\$938</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Evansville Village**

Unit Code: **079/030/32**

County: **RANDOLPH**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,785,600**

Equalized Assessed Valuation: **\$3,782,291**

Population: **742**

Employees:

Full Time: **3**

Part Time: **7**

Salaries Paid: **\$109,935**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$261,574</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$353</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$342,914</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$286,992</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$462</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$387</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$55,922</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>110.63%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$317,496</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$428</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$266,012</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$51,484</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$342,484	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$462	\$14,062	\$428
Revenue Collected During FY 05:	\$171,674	\$246,713	\$67,356
Expenditures During FY 05:	\$195,274	\$244,927	\$81,136
Per Capita Revenue:	\$231	\$6,806	\$165
Per Capita Expenditures:	\$263	\$6,520	\$190
Operating Income (loss):	-\$23,600	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	936.54%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,828,814	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,465	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Evergreen Park Village

**Unit Code:** 016/180/32      **County:** COOK

**Fiscal Year End:** 10/31/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$26,713,465

**Equalized Assessed Valuation:** \$342,037,572

**Population:** 20,821

**Employees:**

<b>Full Time:</b>	137
<b>Part Time:</b>	228
<b>Salaries Paid:</b>	\$10,489,058

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$7,902,886</b>	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	<b>\$380</b>	\$421	\$302
Revenue Collected During FY 05:	<b>\$19,850,423</b>	\$4,547,465	\$2,097,547
Expenditures During FY 05:	<b>\$17,445,845</b>	\$4,313,413	\$2,066,181
Per Capita Revenue:	<b>\$953</b>	\$630	\$495
Per Capita Expenditures:	<b>\$838</b>	\$602	\$497
Revenues over (under) Expenditures:	<b>\$2,404,578</b>	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	<b>45.81%</b>	87.70%	65.58%
Ending Fund Balance for FY 05:	<b>\$7,991,496</b>	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	<b>\$384</b>	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,191,641</b>	\$989,704	\$159,441
Total Unrestricted Net Assets:	<b>-\$4,616,627</b>	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$21,984,296</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,056</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>6.31%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$7,745,326</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$372</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,546,715</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$3,826,480</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$170</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$184</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$279,765</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>190.96%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$7,307,107</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$351</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Ewing Village

Unit Code: 028/025/32

County: FRANKLIN

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$150,500

Equalized Assessed Valuation: \$726,608

Population: 310

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$24,694

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$86,092	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$278	\$2,087	\$357
Revenue Collected During FY 05:	\$78,766	\$263,756	\$104,910
Expenditures During FY 05:	\$75,367	\$237,532	\$100,347
Per Capita Revenue:	\$254	\$4,487	\$246
Per Capita Expenditures:	\$243	\$4,086	\$239
Revenues over (under) Expenditures:	\$3,399	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	118.74%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$89,491	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$289	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$89,491	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$30,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$97</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$303,657</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$980</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$31,168</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$43,597</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$12,429</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>668.00%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$291,228</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$939</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Exeter Village**

Unit Code: **085/020/32** County: **SCOTT**

Fiscal Year End: **12/31/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$382,278**

Population: **70**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$8,570</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$122</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$6,476</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$4,957</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$1,519</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>219.90%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$10,901</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$156</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Fairbury City

Unit Code: 053/040/30

County: LIVINGSTON

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,424,010

Equalized Assessed Valuation: \$41,449,994

Population: 3,921

Employees:

Full Time: 27

Part Time: 76

Salaries Paid: \$1,004,219

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$956,114	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$244	\$421	\$302
Revenue Collected During FY 05:	\$2,084,577	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$2,006,019	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$532	\$630	\$495
Per Capita Expenditures:	\$512	\$602	\$497
Revenues over (under) Expenditures:	\$78,558	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	46.25%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$927,869	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$237	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,730	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$891,139	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,268,539</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$324</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$4,464,802</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,139</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$797,734</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$986,234</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$203</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$188,500</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>444.43%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,383,105</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,118</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Fairfield City**

Unit Code: **096/015/30**

County: **WAYNE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,213,213**

Equalized Assessed Valuation: **\$27,929,538**

Population: **5,442**

Employees:

Full Time: **91**

Part Time: **1**

Salaries Paid: **\$2,951,329**

#### Blended Component Units

Number Submitted = 3

Fire Pension

Library

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$4,282,481</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$787</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$3,210,623</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$4,992,975</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$590</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$917</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$1,782,352</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>72.26%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$3,607,973</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$663</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,286,008</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,500,018</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,659,739</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$489</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$15,857,486</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$2,914</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$9,844,452</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$9,866,525</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$1,809</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$1,813</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$22,073</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>149.27%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$14,727,569</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,706</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32

County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,805,200

Equalized Assessed Valuation: \$18,636,412

Population: 2,430

Employees:

Full Time: 21

Part Time: 22

Salaries Paid: \$1,065,158

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,766,406	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$727	\$421	\$302
Revenue Collected During FY 05:	\$2,592,975	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$2,706,026	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,067	\$630	\$495
Per Capita Expenditures:	\$1,114	\$602	\$497
Revenues over (under) Expenditures:	-\$113,051	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	61.10%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$1,653,355	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$680	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,634,355	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$6,504,798	\$1,594,130
Per Capita Debt:	\$	\$1,022	\$486
General Obligation Debt over EAV:	0.00%	1.64%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$794,605	\$6,740,909	\$2,288,099
Per Capita Beginning Retained Earnings for FY 05:	\$327	\$1,039	\$690
Revenue Collected During FY 05:	\$30,210	\$2,356,848	\$1,024,336
Expenditures During FY 05:	\$26,961	\$2,093,056	\$920,282
Per Capita Revenue:	\$12	\$387	\$255
Per Capita Expenditures:	\$11	\$358	\$250
Operating Income (loss):	\$3,249	\$263,793	\$22,695
Ratio of Retained Earnings to Expenditures:	2959.29%	396.02%	335.57%
Ending Retained Earnings for FY 05:	\$797,854	\$7,642,353	\$2,932,470
Per Capita Ending Retained Earnings:	\$328	\$1,217	\$926



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Fairmount Village

Unit Code: 092/035/32

County: VERMILION

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$746,552

Equalized Assessed Valuation: \$3,280,745

Population: 640

Employees:

Full Time: 2

Part Time: 7

Salaries Paid: \$70,811

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$475,519	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$743	\$2,087	\$357
Revenue Collected During FY 05:	\$329,314	\$263,756	\$104,910
Expenditures During FY 05:	\$353,033	\$237,532	\$100,347
Per Capita Revenue:	\$515	\$4,487	\$246
Per Capita Expenditures:	\$552	\$4,086	\$239
Revenues over (under) Expenditures:	-\$23,719	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	127.98%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$451,800	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$706	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$451,820	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$79,705	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	-\$125	\$14,062	\$428
Revenue Collected During FY 05:	\$65,362	\$246,713	\$67,356
Expenditures During FY 05:	\$32,930	\$244,927	\$81,136
Per Capita Revenue:	\$102	\$6,806	\$165
Per Capita Expenditures:	\$51	\$6,520	\$190
Operating Income (loss):	\$32,432	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	-143.56%	443.36%	314.89%
Ending Retained Earnings for FY 05:	-\$47,273	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	-\$74	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Fairview Village

Unit Code: 029/050/32 County: FULTON

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$556,200

Equalized Assessed Valuation: \$3,788,766

Population: 493

Employees:

Full Time:

Part Time: 19

Salaries Paid: \$61,872

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$317,823	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$645	\$2,087	\$357
Revenue Collected During FY 05:	\$186,488	\$263,756	\$104,910
Expenditures During FY 05:	\$163,812	\$237,532	\$100,347
Per Capita Revenue:	\$378	\$4,487	\$246
Per Capita Expenditures:	\$332	\$4,086	\$239
Revenues over (under) Expenditures:	\$22,676	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	205.00%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$335,814	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$681	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,985	\$63,201	\$
Total Unrestricted Net Assets:	\$265,829	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$608,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$1,233</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$23,790</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$48</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$138,410</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$157,055</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$281</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$319</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$18,645</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>290.66%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$456,490</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$926</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Fairview Heights City

Unit Code: 088/060/30

County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,606,056

Equalized Assessed Valuation: \$321,318,558

Population: 15,034

Employees:

Full Time: 130

Part Time: 15

Salaries Paid: \$5,406,680

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,565,739	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$437	\$421	\$302
Revenue Collected During FY 05:	\$14,974,263	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$14,281,520	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$996	\$630	\$495
Per Capita Expenditures:	\$950	\$602	\$497
Revenues over (under) Expenditures:	\$692,743	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	50.82%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$7,258,482	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$483	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,927,363	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,909,978	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$13,356,558</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$888</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>4.10%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	\$	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	\$	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	\$	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	\$	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	\$	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	\$	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	\$	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	\$	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Farina Village**

Unit Code: **026/020/32** County: **FAYETTE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,807,300**

Equalized Assessed Valuation: **\$5,685,937**

Population: **555**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$133,159**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$372,530</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$671</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$328,945</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$331,689</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$593</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$598</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$2,744</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>111.49%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$369,786</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$666</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$369,786</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$457,371</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$824</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,078,106</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,943</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$472,463</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$413,072</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$851</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$744</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$59,391</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>390.27%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$1,612,086</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$2,905</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30** County: **DEWITT**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,374,590**

Equalized Assessed Valuation: **\$16,448,512**

Population: **2,011**

Employees:

Full Time:	<b>20</b>
Part Time:	<b>76</b>
Salaries Paid:	<b>\$819,234</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,224,043</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$609</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,393,011</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,811,757</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$693</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$901</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$418,746</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>50.18%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$909,143</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$452</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,374,833</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$293,123</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,044,812</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$520</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.55%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,069,097</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,018</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,118,920</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,812,161</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$1,054</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$901</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$306,759</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>413.17%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$7,487,257</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$3,723</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Farmersville Village

Unit Code: 068/030/32

County: MONTGOME

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,004,500

Equalized Assessed Valuation: \$4,486,760

Population: 768

Employees:

Full Time: 3

Part Time: 7

Salaries Paid: \$112,682

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$103,657	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$135	\$2,087	\$357
Revenue Collected During FY 05:	\$212,808	\$263,756	\$104,910
Expenditures During FY 05:	\$166,890	\$237,532	\$100,347
Per Capita Revenue:	\$277	\$4,487	\$246
Per Capita Expenditures:	\$217	\$4,086	\$239
Revenues over (under) Expenditures:	\$45,918	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	89.62%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$149,575	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$195	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,741	\$63,201	\$
Total Unrestricted Net Assets:	\$149,575	\$151,920	\$91,970



## Fiscal Year 2005

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$332,568	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$433	\$14,062	\$428
Revenue Collected During FY 05:	\$147,927	\$246,713	\$67,356
Expenditures During FY 05:	\$178,390	\$244,927	\$81,136
Per Capita Revenue:	\$193	\$6,806	\$165
Per Capita Expenditures:	\$232	\$6,520	\$190
Operating Income (loss):	-\$30,463	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	169.35%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$302,105	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$393	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Farmington City**

Unit Code: **029/055/30** County: **FULTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,330,186**

Equalized Assessed Valuation: **\$18,855,850**

Population: **2,510**

Employees:

Full Time:	<b>14</b>
Part Time:	<b>8</b>
Salaries Paid:	<b>\$478,068</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$132,562</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$53</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$887,043</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$817,813</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$353</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$326</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$69,230</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>24.67%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$201,792</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$80</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$223,820</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,851,589</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,136</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>14.35%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,307,727</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$521</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$704,733</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$851,368</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$281</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$339</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$146,635</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>395.67%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$3,368,605</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,342</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Fayetteville Village

Unit Code: 088/065/32

County: ST. CLAIR

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$178,189

Equalized Assessed Valuation: \$2,467,356

Population: 384

Employees:

Full Time:

Part Time: 15

Salaries Paid: \$47,576

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$80,481	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$210	\$2,087	\$357
Revenue Collected During FY 05:	\$136,626	\$263,756	\$104,910
Expenditures During FY 05:	\$117,640	\$237,532	\$100,347
Per Capita Revenue:	\$356	\$4,487	\$246
Per Capita Expenditures:	\$306	\$4,086	\$239
Revenues over (under) Expenditures:	\$18,986	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	84.55%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$99,467	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$259	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,679	\$63,201	\$
Total Unrestricted Net Assets:	\$46,788	\$151,920	\$91,970



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$525,038	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,367	\$14,062	\$428
Revenue Collected During FY 05:	\$170,925	\$246,713	\$67,356
Expenditures During FY 05:	\$99,079	\$244,927	\$81,136
Per Capita Revenue:	\$445	\$6,806	\$165
Per Capita Expenditures:	\$258	\$6,520	\$190
Operating Income (loss):	\$71,846	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	602.43%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$596,884	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$1,554	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Ferris Village**

Unit Code: **034/045/32**

County: **HANCOCK**

Fiscal Year End: **6/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$71,575**

Equalized Assessed Valuation: **\$991,136**

Population: **177**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$41,566</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$235</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$30,062</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$19,403</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$170</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$110</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$10,659</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>269.16%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$52,225</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$295</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,047</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$49,219</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **JERSEY**

Fiscal Year End: **6/30/2005**

Accounting Method:

Appropriation or Budget: **\$10,990**

Equalized Assessed Valuation: **\$**

Population: **115**

Employees:

    Full Time: **9**

    Part Time:

    Salaries Paid: **\$2,200**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$54,232</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$472</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$23,173</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$16,267</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$6,906</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>375.84%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$61,138</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$532</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$61,138</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **JERSEY**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$56,045**

Equalized Assessed Valuation: **\$1,703,595**

Population: **271**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$24,766**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$268,836</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$992</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$59,696</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$52,201</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$193</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$7,495</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>529.36%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$276,331</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$1,020</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$276,331</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$176,842	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$653	\$14,062	\$428
Revenue Collected During FY 05:	\$51,259	\$246,713	\$67,356
Expenditures During FY 05:	\$67,985	\$244,927	\$81,136
Per Capita Revenue:	\$189	\$6,806	\$165
Per Capita Expenditures:	\$251	\$6,520	\$190
Operating Income (loss):	-\$16,726	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	235.52%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$160,116	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$591	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32** County: **MONTGOME**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$378,875**

Equalized Assessed Valuation: **\$1,216,963**

Population: **362**

Employees:

Full Time:	<b>3</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$41,308</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$114,814</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$317</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$102,828</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$108,493</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$284</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$300</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$5,665</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>96.92%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$105,149</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$290</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$105,149</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$370,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$1,022</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,518,346</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$4,194</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$83,422</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$135,346</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$230</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$374</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$51,924</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>1086.42%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$1,470,422</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$4,062</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Findlay Village

Unit Code: 086/015/32 County: SHELBY

Fiscal Year End: 4/30/2005

Accounting Method: Combination

Appropriation or Budget: \$2,583,225

Equalized Assessed Valuation: \$5,143,231

Population: 694

Employees:

Full Time:	4
Part Time:	2
Salaries Paid:	\$142,515

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$150,576	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$217	\$2,087	\$357
Revenue Collected During FY 05:	\$220,365	\$263,756	\$104,910
Expenditures During FY 05:	\$228,199	\$237,532	\$100,347
Per Capita Revenue:	\$318	\$4,487	\$246
Per Capita Expenditures:	\$329	\$4,086	\$239
Revenues over (under) Expenditures:	-\$7,834	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	96.32%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$219,795	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$317	\$2,416	\$390

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$97,629	\$63,201	\$
Total Unrestricted Net Assets:	\$46,384	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$288,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$415</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,048,071</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,510</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$797,556</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$702,192</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$1,149</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$1,012</b>	\$6,520	\$190
Operating Income (loss):	<b>\$95,364</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>281.85%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$1,979,112</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$2,852</b>	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Fisher Village

**Unit Code:** 010/025/32      **County:** CHAMPAIGN

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$346,000

**Equalized Assessed Valuation:** \$14,278,556

**Population:** 1,764

**Employees:**

<b>Full Time:</b>	6
<b>Part Time:</b>	13
<b>Salaries Paid:</b>	\$215,746

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$388,163	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$220	\$421	\$302
Revenue Collected During FY 05:	\$607,463	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$602,713	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$344	\$630	\$495
Per Capita Expenditures:	\$342	\$602	\$497
Revenues over (under) Expenditures:	\$4,750	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	65.19%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$392,913	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$223	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108,056	\$31,755	\$
Total Unreserved Funds:	\$284,857	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$	\$1,361,780	\$681,255



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$142,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$80</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$608,720</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$345</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$234,709</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$292,602</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$133</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$166</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$57,893</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>198.85%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$581,842</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$330</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32** County: **VERMILION**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$468,121**

Equalized Assessed Valuation: **\$4,049,053**

Population: **506**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$48,679**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$37,195</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$74</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$104,971</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$88,241</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$207</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$174</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$16,730</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>53.71%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$47,395</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$94</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$51,814</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$30,000</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$59</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$431,733</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$853</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$106,285</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$156,743</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$210</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$310</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$50,458</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>243.25%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$381,275</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$754</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32**

County: **LIVINGSTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$653,250**

Equalized Assessed Valuation: **\$10,222,963**

Population: **1,083**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$102,082**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$174,407</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$161</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$210,915</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$165,212</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$195</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$153</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$45,703</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>127.27%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$210,262</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$194</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$210,262</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$45,500</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$42</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$790,673</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$730</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$203,509</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$296,363</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$188</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$274</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$92,854</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>257.34%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$762,671</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$704</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Flat Rock Village

Unit Code: 017/010/32

County: CRAWFORD

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$482,850

Equalized Assessed Valuation: \$1,471,440

Population: 480

Employees:

Full Time: 2

Part Time: 2

Salaries Paid: \$82,993

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$89,266	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$186	\$2,087	\$357
Revenue Collected During FY 05:	\$80,769	\$263,756	\$104,910
Expenditures During FY 05:	\$73,022	\$237,532	\$100,347
Per Capita Revenue:	\$168	\$4,487	\$246
Per Capita Expenditures:	\$152	\$4,086	\$239
Revenues over (under) Expenditures:	\$7,747	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	132.99%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$97,113	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$202	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,817	\$63,201	\$
Total Unrestricted Net Assets:	\$58,296	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$617,357	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$1,286	\$14,062	\$428
Revenue Collected During FY 05:	\$286,789	\$246,713	\$67,356
Expenditures During FY 05:	\$301,795	\$244,927	\$81,136
Per Capita Revenue:	\$597	\$6,806	\$165
Per Capita Expenditures:	\$629	\$6,520	\$190
Operating Income (loss):	-\$15,006	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	390.07%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$1,177,213	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$2,453	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Flora City**

Unit Code: **013/015/30**

County: **CLAY**

Fiscal Year End:

**4/30/2005**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$27,998,997**

Equalized Assessed Valuation:

**\$31,261,014**

Population:

**5,086**

Employees:

Full Time:

**60**

Part Time:

**10**

Salaries Paid:

**\$2,960,452**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$5,225,902</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$1,028</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$2,897,112</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$3,981,548</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$570</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$783</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$1,084,436</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>126.47%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$5,035,476</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$990</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,436,844</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$3,605,531</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$11,826,975</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,325</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>27.41%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$16,146,211</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,175</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$14,033,328</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$13,030,827</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$2,759</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$2,562</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$1,002,501</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>114.17%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$14,877,436</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,925</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Florence Village

Unit Code: 075/030/32 County: PIKE

Fiscal Year End: 6/30/2005

Accounting Method: Cash

Appropriation or Budget: \$15,850

Equalized Assessed Valuation: \$719,237

Population: 71

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$24,367	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$343	\$2,087	\$357
Revenue Collected During FY 05:	\$14,003	\$263,756	\$104,910
Expenditures During FY 05:	\$8,940	\$237,532	\$100,347
Per Capita Revenue:	\$197	\$4,487	\$246
Per Capita Expenditures:	\$126	\$4,086	\$239
Revenues over (under) Expenditures:	\$5,063	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	329.19%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$29,430	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$415	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,070	\$3,271	\$
Total Unreserved Funds:	\$19,360	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Flossmoor Village

Unit Code: 016/185/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,661,903

Equalized Assessed Valuation: \$215,202,589

Population: 9,301

Employees:

Full Time: 52

Part Time: 95

Salaries Paid: \$3,978,094

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,996,760	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$645	\$421	\$302
Revenue Collected During FY 05:	\$6,434,727	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$6,118,542	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$692	\$630	\$495
Per Capita Expenditures:	\$658	\$602	\$497
Revenues over (under) Expenditures:	\$316,185	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	97.43%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$5,961,454	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$641	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,780,998	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$5,485,133	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$12,840,998</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,381</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>3.54%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$11,089,297</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,192</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$2,712,791</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$2,827,569</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$292</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$304</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$114,778</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>383.82%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$10,852,845</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,167</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 0 and 1,000**

#### Local Government Profile

Unit Name: **Foosland Village**

Unit Code: **010/030/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,000**

Equalized Assessed Valuation: **\$518,560**

Population: **90**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$41,929</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$466</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$17,590</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$21,935</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$195</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$244</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$4,345</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>171.34%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$37,584</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$418</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$37,584</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Forest City Village**

Unit Code: **060/020/32** County: **MASON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$218,206**

Equalized Assessed Valuation: **\$1,511,447**

Population: **345**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$25,966**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$155,498</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$451</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$120,455</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$116,001</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$349</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$336</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$4,454</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>137.89%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$159,952</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$464</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$159,952</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$140,000</b>	\$409,042	\$26,000
Per Capita Debt:	<b>\$406</b>	\$6,116	\$59
General Obligation Debt over EAV:	<b>0.00%</b>	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$516,130</b>	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,496</b>	\$14,062	\$428
Revenue Collected During FY 05:	<b>\$38,027</b>	\$246,713	\$67,356
Expenditures During FY 05:	<b>\$38,935</b>	\$244,927	\$81,136
Per Capita Revenue:	<b>\$110</b>	\$6,806	\$165
Per Capita Expenditures:	<b>\$113</b>	\$6,520	\$190
Operating Income (loss):	<b>-\$908</b>	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	<b>1323.29%</b>	443.36%	314.89%
Ending Retained Earnings for FY 05:	<b>\$515,222</b>	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	<b>\$1,493</b>	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Forest Park Village

**Unit Code:** 016/190/32

**County:** COOK

**Fiscal Year End:**

4/30/2005

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$23,721,358

**Equalized Assessed Valuation:**

\$281,400,869

**Population:**

15,251

**Employees:**

**Full Time:**

111

**Part Time:**

53

**Salaries Paid:**

\$5,379,688

#### Blended Component Units

Number Submitted = 2

Firefighters Pension Trust

Police Pension Trust

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,272,838</b>	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	<b>\$149</b>	\$421	\$302
Revenue Collected During FY 05:	<b>\$15,063,519</b>	\$4,547,465	\$2,097,547
Expenditures During FY 05:	<b>\$14,652,523</b>	\$4,313,413	\$2,066,181
Per Capita Revenue:	<b>\$988</b>	\$630	\$495
Per Capita Expenditures:	<b>\$961</b>	\$602	\$497
Revenues over (under) Expenditures:	<b>\$410,996</b>	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	<b>23.93%</b>	87.70%	65.58%
Ending Fund Balance for FY 05:	<b>\$3,505,961</b>	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	<b>\$230</b>	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,188,318</b>	\$989,704	\$159,441
Total Unrestricted Net Assets:	<b>\$3,929,491</b>	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$17,398,418</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,141</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>2.52%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,112,224</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$401</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,660,575</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$2,590,327</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$240</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$170</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$1,070,248</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>251.40%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$6,511,992</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$427</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Forest View Village

Unit Code: 016/195/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,934,300

Equalized Assessed Valuation: \$48,536,590

Population: 778

Employees:

Full Time: 20

Part Time: 48

Salaries Paid: \$1,488,094

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$970,727	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$1,248	\$2,087	\$357
Revenue Collected During FY 05:	\$2,362,769	\$263,756	\$104,910
Expenditures During FY 05:	\$2,145,546	\$237,532	\$100,347
Per Capita Revenue:	\$3,037	\$4,487	\$246
Per Capita Expenditures:	\$2,758	\$4,086	\$239
Revenues over (under) Expenditures:	\$217,223	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	42.78%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$917,950	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$1,180	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$917,950	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,201	\$
Total Unrestricted Net Assets:	\$	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$224,712</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$289</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$47,450</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$61</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$165,704</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$208,702</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$268</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$42,998</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>-43.34%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>-\$90,448</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>-\$116</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,627,050**

Equalized Assessed Valuation: **\$9,685,598**

Population: **1,202**

Employees:

Full Time: **4**

Part Time: **21**

Salaries Paid: **\$142,969**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$399,583</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$332</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$350,915</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$300,974</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$292</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$250</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$49,941</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>149.36%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$449,524</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$374</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$580,065</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$256,936</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$214</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$424,988</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$354</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$231,108</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$246,948</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$192</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$205</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$15,840</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>402.55%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$994,093</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$827</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Forreston Village

**Unit Code:** 071/025/32

**County:** OGLE

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,276,935

**Equalized Assessed Valuation:** \$14,193,560

**Population:** 1,469

**Employees:**

**Full Time:** 5

**Part Time:** 5

**Salaries Paid:** \$211,450

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$571,487</b>	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	<b>\$389</b>	\$421	\$302
Revenue Collected During FY 05:	<b>\$515,285</b>	\$4,547,465	\$2,097,547
Expenditures During FY 05:	<b>\$380,617</b>	\$4,313,413	\$2,066,181
Per Capita Revenue:	<b>\$351</b>	\$630	\$495
Per Capita Expenditures:	<b>\$259</b>	\$602	\$497
Revenues over (under) Expenditures:	<b>\$134,668</b>	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	<b>203.05%</b>	87.70%	65.58%
Ending Fund Balance for FY 05:	<b>\$772,833</b>	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	<b>\$526</b>	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$263,338</b>	\$989,704	\$159,441
Total Unrestricted Net Assets:	<b>\$645,997</b>	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$140,000</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$95</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.99%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$202,917</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$138</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$644,018</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$211,143</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$438</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$432,875</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>341.39%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$720,812</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$491</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Forsyth Village**

Unit Code: **055/025/32** County: **MACON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,712,280**

Equalized Assessed Valuation: **\$84,018,288**

Population: **2,434**

Employees:

Full Time:	<b>10</b>
Part Time:	<b>29</b>
Salaries Paid:	<b>\$489,958</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$2,683,796</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$1,103</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$4,105,510</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$2,268,400</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$1,687</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$932</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>\$1,837,110</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>139.77%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$3,170,593</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$1,303</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$133,168</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$2,655,116</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$6,390,628</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$2,626</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$475,278</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$195</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$650,696</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$697,130</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$267</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$286</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>-\$46,434</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>868.47%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$6,054,361</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$2,487</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Fox Lake Village

**Unit Code:** 049/025/32      **County:** LAKE

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$21,552,986

**Equalized Assessed Valuation:** \$240,542,776

**Population:** 9,182

**Employees:**

Full Time:	84
Part Time:	15
Salaries Paid:	\$3,882,532

#### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,397,906	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$588	\$421	\$302
Revenue Collected During FY 05:	\$10,277,347	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$11,432,440	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,119	\$630	\$495
Per Capita Expenditures:	\$1,245	\$602	\$497
Revenues over (under) Expenditures:	-\$1,155,093	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	36.76%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$4,202,813	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$458	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,186,922	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$2,458,102	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$13,927,556</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$1,517</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>2.04%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$45,468,777</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$4,952</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$10,891,460</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$6,618,442</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$1,186</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$721</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$4,273,018</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>751.56%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$49,741,795</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$5,417</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Fox River Grove Village

Unit Code: 063/025/32

County: MCHENRY

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,440,271

Equalized Assessed Valuation: \$129,064,836

Population: 4,862

Employees:

Full Time: 25

Part Time:

Salaries Paid: \$1,292,534

#### Blended Component Units

Number Submitted = 1

Police Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,703,957	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$350	\$421	\$302
Revenue Collected During FY 05:	\$3,003,541	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$2,576,142	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$618	\$630	\$495
Per Capita Expenditures:	\$530	\$602	\$497
Revenues over (under) Expenditures:	\$427,399	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	80.08%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$2,063,092	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$424	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$636,278	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$1,457,275	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$2,188,002</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$450</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.04%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$1,461,637</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$301</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$1,376,453</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$1,224,445</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$283</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$252</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$152,008</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>338.50%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$4,144,794</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$852</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Between 1001 and 25,000**

#### Local Government Profile

**Unit Name:** Frankfort Village

**Unit Code:** 099/045/32

**County:** WILL

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$41,877,550

**Equalized Assessed Valuation:** \$562,649,315

**Population:** 15,328

**Employees:**

**Full Time:** 86

**Part Time:** 9

**Salaries Paid:** \$4,179,912

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$3,210,580</b>	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	<b>\$209</b>	\$421	\$302
Revenue Collected During FY 05:	<b>\$11,383,606</b>	\$4,547,465	\$2,097,547
Expenditures During FY 05:	<b>\$9,063,586</b>	\$4,313,413	\$2,066,181
Per Capita Revenue:	<b>\$743</b>	\$630	\$495
Per Capita Expenditures:	<b>\$591</b>	\$602	\$497
Revenues over (under) Expenditures:	<b>\$2,320,020</b>	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	<b>39.95%</b>	87.70%	65.58%
Ending Fund Balance for FY 05:	<b>\$3,620,800</b>	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	<b>\$236</b>	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,586,564</b>	\$989,704	\$159,441
Total Unrestricted Net Assets:	<b>\$6,148,610</b>	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$11,630,550</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$759</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>1.79%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$55,143,730</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$3,598</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$14,726,297</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$5,402,953</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$961</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$352</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$9,323,344</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>1189.37%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$64,261,274</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$4,192</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Franklin Village**

Unit Code: **069/020/32** County: **MORGAN**

Fiscal Year End: **3/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$874,541**

Equalized Assessed Valuation: **\$4,423,979**

Population: **634**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$64,536**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$34,572</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$55</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$117,286</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$119,357</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$185</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$188</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>-\$2,071</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>36.81%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$43,935</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$69</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,657</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$14,979</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$509,480	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$804	\$14,062	\$428
Revenue Collected During FY 05:	\$423,180	\$246,713	\$67,356
Expenditures During FY 05:	\$455,311	\$244,927	\$81,136
Per Capita Revenue:	\$667	\$6,806	\$165
Per Capita Expenditures:	\$718	\$6,520	\$190
Operating Income (loss):	-\$32,131	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	102.33%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$465,915	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$735	\$15,012	\$685



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: Franklin Grove Village

Unit Code: 052/030/32

County: LEE

Fiscal Year End: 4/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$492,110

Equalized Assessed Valuation: \$8,448,340

Population: 968

Employees:

Full Time: 2

Part Time: 18

Salaries Paid: \$141,926

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,131,776	\$228,580	\$141,665
Per Capita Beginning Fund Balance:	\$2,202	\$2,087	\$357
Revenue Collected During FY 05:	\$498,150	\$263,756	\$104,910
Expenditures During FY 05:	\$466,331	\$237,532	\$100,347
Per Capita Revenue:	\$515	\$4,487	\$246
Per Capita Expenditures:	\$482	\$4,086	\$239
Revenues over (under) Expenditures:	\$31,819	\$26,224	\$5,876
Ratio of Fund Balance to Expenditures:	450.29%	280.59%	162.74%
Ending Fund Balance for FY 05:	\$2,099,828	\$267,258	\$151,413
Per Capita Ending Fund Balance:	\$2,169	\$2,416	\$390

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,271	\$
Total Unreserved Funds:	\$	\$28,570	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,996,629	\$63,201	\$
Total Unrestricted Net Assets:	\$144,538	\$151,920	\$91,970



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$79,850</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$82</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$7,213</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$7</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$572,571</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$155,824</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$591</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>\$416,747</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>623.18%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$971,067</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$1,003</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Franklin Park Village

Unit Code: 016/200/32

County: COOK

Fiscal Year End: 4/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$40,492,018

Equalized Assessed Valuation: \$795,154,326

Population: 19,060

Employees:

Full Time: 152

Part Time: 104

Salaries Paid: \$10,641,123

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,172,622	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$271	\$421	\$302
Revenue Collected During FY 05:	\$23,362,518	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$23,934,661	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$1,226	\$630	\$495
Per Capita Expenditures:	\$1,256	\$602	\$497
Revenues over (under) Expenditures:	-\$572,143	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	29.14%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$6,973,932	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$366	\$471	\$343

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,283,236	\$989,704	\$159,441
Total Unrestricted Net Assets:	-\$13,683,883	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 05:

#### Amounts

**\$50,713,947**

#### Averages

**\$6,504,798**

#### Medians

**\$1,594,130**

Per Capita Debt:

**\$2,661**

**\$1,022**

**\$486**

General Obligation Debt over EAV:

**0.07%**

**1.64%**

**0.00%**

### Enterprise Funds

Beginning Retained Earnings for FY 05:

#### Amounts

**\$9,382,306**

#### Averages

**\$6,740,909**

#### Medians

**\$2,288,099**

Per Capita Beginning Retained Earnings for FY 05:

**\$492**

**\$1,039**

**\$690**

Revenue Collected During FY 05:

**\$6,133,118**

**\$2,356,848**

**\$1,024,336**

Expenditures During FY 05:

**\$6,465,577**

**\$2,093,056**

**\$920,282**

Per Capita Revenue:

**\$322**

**\$387**

**\$255**

Per Capita Expenditures:

**\$339**

**\$358**

**\$250**

Operating Income (loss):

**-\$332,459**

**\$263,793**

**\$22,695**

Ratio of Retained Earnings to Expenditures:

**161.84%**

**396.02%**

**335.57%**

Ending Retained Earnings for FY 05:

**\$10,463,963**

**\$7,642,353**

**\$2,932,470**

Per Capita Ending Retained Earnings:

**\$549**

**\$1,217**

**\$926**





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: Freeburg Village

Unit Code: 088/070/32 County: ST. CLAIR

Fiscal Year End: 3/31/2005

Accounting Method: Combination

Appropriation or Budget: \$14,368,091

Equalized Assessed Valuation: \$55,539,159

Population: 3,872

Employees:

Full Time:	25
Part Time:	38
Salaries Paid:	\$1,137,309

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$214,142	\$2,563,860	\$1,126,728
Per Capita Beginning Fund Balance:	\$55	\$421	\$302
Revenue Collected During FY 05:	\$1,478,108	\$4,547,465	\$2,097,547
Expenditures During FY 05:	\$1,576,694	\$4,313,413	\$2,066,181
Per Capita Revenue:	\$382	\$630	\$495
Per Capita Expenditures:	\$407	\$602	\$497
Revenues over (under) Expenditures:	-\$98,586	\$234,052	\$47,308
Ratio of Fund Balance to Expenditures:	8.44%	87.70%	65.58%
Ending Fund Balance for FY 05:	\$133,010	\$2,862,028	\$1,366,417
Per Capita Ending Fund Balance:	\$34	\$471	\$343

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,755	\$
Total Unreserved Funds:	\$	\$85,729	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$989,704	\$159,441
Total Unrestricted Net Assets:	\$133,010	\$1,361,780	\$681,255



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,874,003</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$484</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$6,712,269</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,734</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$3,766,958</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$3,549,176</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$973</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$917</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$217,782</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>194.77%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$6,912,597</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$1,785</b>	<b>\$1,217</b>	<b>\$926</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Freeman Spur City**

Unit Code: **100/045/30** County: **WILLIAMSON**

Fiscal Year End: **4/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$137,800**

Equalized Assessed Valuation: **\$630,217**

Population: **280**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$19,933**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$87,359</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$312</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$62,669</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$49,643</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$224</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$177</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$13,026</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>202.21%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$100,384</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$359</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$36,602</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$63,782</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$322,632</b>	<b>\$409,042</b>	<b>\$26,000</b>
Per Capita Debt:	<b>\$1,152</b>	<b>\$6,116</b>	<b>\$59</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.32%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$327,696</b>	<b>\$638,894</b>	<b>\$156,003</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$1,170</b>	<b>\$14,062</b>	<b>\$428</b>
Revenue Collected During FY 05:	<b>\$74,657</b>	<b>\$246,713</b>	<b>\$67,356</b>
Expenditures During FY 05:	<b>\$140,441</b>	<b>\$244,927</b>	<b>\$81,136</b>
Per Capita Revenue:	<b>\$267</b>	<b>\$6,806</b>	<b>\$165</b>
Per Capita Expenditures:	<b>\$502</b>	<b>\$6,520</b>	<b>\$190</b>
Operating Income (loss):	<b>-\$65,784</b>	<b>\$1,786</b>	<b>-\$1,435</b>
Ratio of Retained Earnings to Expenditures:	<b>664.31%</b>	<b>443.36%</b>	<b>314.89%</b>
Ending Retained Earnings for FY 05:	<b>\$932,968</b>	<b>\$836,778</b>	<b>\$319,240</b>
Per Capita Ending Retained Earnings:	<b>\$3,332</b>	<b>\$15,012</b>	<b>\$685</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**MUNICIPALITIES: Population Greater than 25,000**

#### Local Government Profile

**Unit Name:** Freeport City

**Unit Code:** 089/025/30    **County:** STEPHENSON

**Fiscal Year End:** 4/30/2005

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$40,114,000

**Equalized Assessed Valuation:** \$240,423,034

**Population:** 26,800

**Employees:**

<b>Full Time:</b>	203
<b>Part Time:</b>	19
<b>Salaries Paid:</b>	\$9,385,956

#### Blended Component Units

Number Submitted = 1

Library

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,571,987	\$16,541,720	\$14,173,044
Per Capita Beginning Fund Balance:	\$208	\$342	\$294
Revenue Collected During FY 05:	\$16,416,477	\$41,840,196	\$29,116,183
Expenditures During FY 05:	\$14,999,334	\$39,219,885	\$28,246,258
Per Capita Revenue:	\$613	\$795	\$759
Per Capita Expenditures:	\$560	\$753	\$732
Revenues over (under) Expenditures:	\$1,417,143	\$2,620,311	\$1,417,143
Ratio of Fund Balance to Expenditures:	38.60%	55.21%	45.48%
Ending Fund Balance for FY 05:	\$5,789,588	\$19,004,053	\$15,766,752
Per Capita Ending Fund Balance:	\$216	\$394	\$314

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,547	\$
Total Unreserved Funds:	\$	\$112,883	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$331,045	\$10,485,124	\$4,975,482
Total Unrestricted Net Assets:	\$6,149,177	\$8,637,040	\$9,499,158



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$32,715,104</b>	<b>\$60,226,541</b>	<b>\$32,019,312</b>
Per Capita Debt:	<b>\$1,221</b>	<b>\$1,123</b>	<b>\$892</b>
General Obligation Debt over EAV:	<b>12.18%</b>	<b>4.40%</b>	<b>2.85%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>\$17,301,808</b>	<b>\$57,844,443</b>	<b>\$36,114,494</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>\$646</b>	<b>\$1,079</b>	<b>\$913</b>
Revenue Collected During FY 05:	<b>\$6,682,593</b>	<b>\$15,014,235</b>	<b>\$8,305,528</b>
Expenditures During FY 05:	<b>\$7,682,476</b>	<b>\$13,504,760</b>	<b>\$8,155,380</b>
Per Capita Revenue:	<b>\$249</b>	<b>\$280</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$287</b>	<b>\$251</b>	<b>\$206</b>
Operating Income (loss):	<b>-\$999,883</b>	<b>\$1,509,475</b>	<b>\$551,443</b>
Ratio of Retained Earnings to Expenditures:	<b>212.20%</b>	<b>476.70%</b>	<b>453.41%</b>
Ending Retained Earnings for FY 05:	<b>\$16,301,925</b>	<b>\$60,116,044</b>	<b>\$38,326,047</b>
Per Capita Ending Retained Earnings:	<b>\$608</b>	<b>\$1,118</b>	<b>\$938</b>



# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

#### Local Government Profile

Unit Name: **Fulton City**

Unit Code: **098/030/30**

County: **WHITESIDE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,625,307**

Equalized Assessed Valuation: **\$38,118,207**

Population: **3,881**

Employees:

Full Time: **18**

Part Time: **13**

Salaries Paid: **\$702,686**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$1,500,495</b>	<b>\$2,563,860</b>	<b>\$1,126,728</b>
Per Capita Beginning Fund Balance:	<b>\$387</b>	<b>\$421</b>	<b>\$302</b>
Revenue Collected During FY 05:	<b>\$1,426,353</b>	<b>\$4,547,465</b>	<b>\$2,097,547</b>
Expenditures During FY 05:	<b>\$1,504,294</b>	<b>\$4,313,413</b>	<b>\$2,066,181</b>
Per Capita Revenue:	<b>\$368</b>	<b>\$630</b>	<b>\$495</b>
Per Capita Expenditures:	<b>\$388</b>	<b>\$602</b>	<b>\$497</b>
Revenues over (under) Expenditures:	<b>-\$77,941</b>	<b>\$234,052</b>	<b>\$47,308</b>
Ratio of Fund Balance to Expenditures:	<b>116.28%</b>	<b>87.70%</b>	<b>65.58%</b>
Ending Fund Balance for FY 05:	<b>\$1,749,266</b>	<b>\$2,862,028</b>	<b>\$1,366,417</b>
Per Capita Ending Fund Balance:	<b>\$451</b>	<b>\$471</b>	<b>\$343</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$31,755</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$85,729</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$989,704</b>	<b>\$159,441</b>
Total Unrestricted Net Assets:	<b>\$1,749,266</b>	<b>\$1,361,780</b>	<b>\$681,255</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	<b>\$1,656,190</b>	<b>\$6,504,798</b>	<b>\$1,594,130</b>
Per Capita Debt:	<b>\$427</b>	<b>\$1,022</b>	<b>\$486</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.64%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	<b>-\$1,118,935</b>	<b>\$6,740,909</b>	<b>\$2,288,099</b>
Per Capita Beginning Retained Earnings for FY 05:	<b>-\$288</b>	<b>\$1,039</b>	<b>\$690</b>
Revenue Collected During FY 05:	<b>\$983,501</b>	<b>\$2,356,848</b>	<b>\$1,024,336</b>
Expenditures During FY 05:	<b>\$784,115</b>	<b>\$2,093,056</b>	<b>\$920,282</b>
Per Capita Revenue:	<b>\$253</b>	<b>\$387</b>	<b>\$255</b>
Per Capita Expenditures:	<b>\$202</b>	<b>\$358</b>	<b>\$250</b>
Operating Income (loss):	<b>\$199,386</b>	<b>\$263,793</b>	<b>\$22,695</b>
Ratio of Retained Earnings to Expenditures:	<b>108.08%</b>	<b>396.02%</b>	<b>335.57%</b>
Ending Retained Earnings for FY 05:	<b>\$847,498</b>	<b>\$7,642,353</b>	<b>\$2,932,470</b>
Per Capita Ending Retained Earnings:	<b>\$218</b>	<b>\$1,217</b>	<b>\$926</b>





# Fiscal Year 2005

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

#### Local Government Profile

Unit Name: **Fults Village**

Unit Code: **067/015/32**

County: **MONROE**

Fiscal Year End: **4/30/2005**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,830**

Equalized Assessed Valuation: **\$2,548,290**

Population: **25**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	<b>\$79,951</b>	<b>\$228,580</b>	<b>\$141,665</b>
Per Capita Beginning Fund Balance:	<b>\$3,198</b>	<b>\$2,087</b>	<b>\$357</b>
Revenue Collected During FY 05:	<b>\$14,715</b>	<b>\$263,756</b>	<b>\$104,910</b>
Expenditures During FY 05:	<b>\$7,518</b>	<b>\$237,532</b>	<b>\$100,347</b>
Per Capita Revenue:	<b>\$589</b>	<b>\$4,487</b>	<b>\$246</b>
Per Capita Expenditures:	<b>\$301</b>	<b>\$4,086</b>	<b>\$239</b>
Revenues over (under) Expenditures:	<b>\$7,197</b>	<b>\$26,224</b>	<b>\$5,876</b>
Ratio of Fund Balance to Expenditures:	<b>1159.19%</b>	<b>280.59%</b>	<b>162.74%</b>
Ending Fund Balance for FY 05:	<b>\$87,148</b>	<b>\$267,258</b>	<b>\$151,413</b>
Per Capita Ending Fund Balance:	<b>\$3,486</b>	<b>\$2,416</b>	<b>\$390</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,271</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$84,725</b>	<b>\$28,570</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$63,201</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$151,920</b>	<b>\$91,970</b>



## Fiscal Year 2005

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$409,042	\$26,000
Per Capita Debt:	\$	\$6,116	\$59
General Obligation Debt over EAV:	0.00%	0.32%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$638,894	\$156,003
Per Capita Beginning Retained Earnings for FY 05:	\$	\$14,062	\$428
Revenue Collected During FY 05:	\$	\$246,713	\$67,356
Expenditures During FY 05:	\$	\$244,927	\$81,136
Per Capita Revenue:	\$	\$6,806	\$165
Per Capita Expenditures:	\$	\$6,520	\$190
Operating Income (loss):	\$	\$1,786	-\$1,435
Ratio of Retained Earnings to Expenditures:	0.00%	443.36%	314.89%
Ending Retained Earnings for FY 05:	\$	\$836,778	\$319,240
Per Capita Ending Retained Earnings:	\$	\$15,012	\$685